

Introduction

Idaho Fiscal Facts is a pocket reference guide designed to provide legislators with convenient access to facts, figures and trends in Idaho's state budget, as well as selected information on state government programs, taxes, demographics and state rankings.

Though not a comprehensive fiscal report, ***Idaho Fiscal Facts*** will answer many frequently asked questions, in a format that is more accessible than would be found in a comprehensive fiscal publication. This booklet has been published annually since 1995.

Idaho Fiscal Facts is organized into three major sections:

- I. The **Revenues & Expenditures** section provides tables, graphs and narratives which outline the history, source and distribution of state revenues, as well as, statewide budget information.
- II. The **Functional Areas** section includes more detailed information on specific state agencies, programs and trends using ten-year comparisons.
- III. The **State Facts & Demographics** section includes more general information of statewide interest including population trends, Idaho rankings nationally, and an overview of the Legislative Branch of government.



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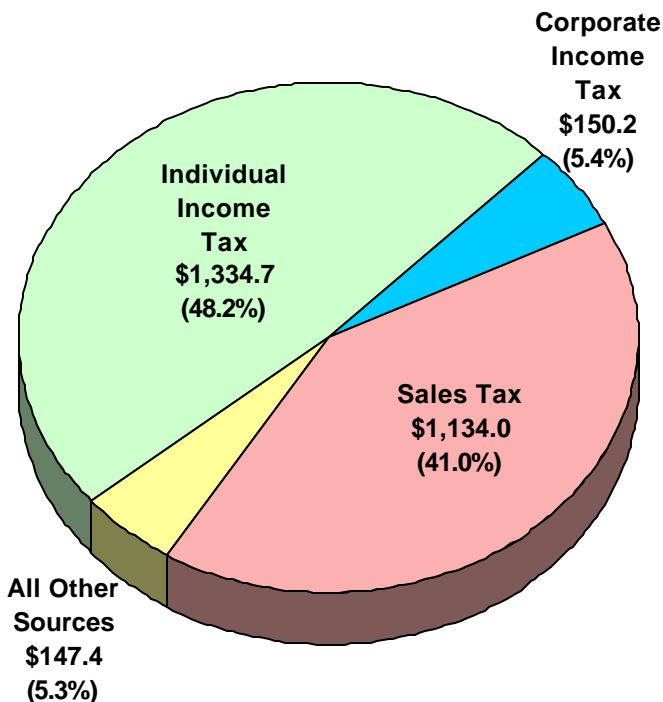
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FY 2009 General Fund Revenues

Revised Forecast Revenues* = \$2,766,300,000



General Fund Revenues (Millions)

<u>By Revenue Source</u>	<u>FY 1999</u>	<u>FY 2009</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
Individual Income Tax	\$841.9	\$1,334.7	4.7%	58.5%
Corporate Income Tax	95.4	150.2	4.6%	57.4%
Sales Tax	588.8	1,134.0	6.8%	92.6%
All Other Sources	98.3	147.4	4.1%	49.9%
Revenues*	\$1,624.4	\$2,766.3	5.5%	70.3%

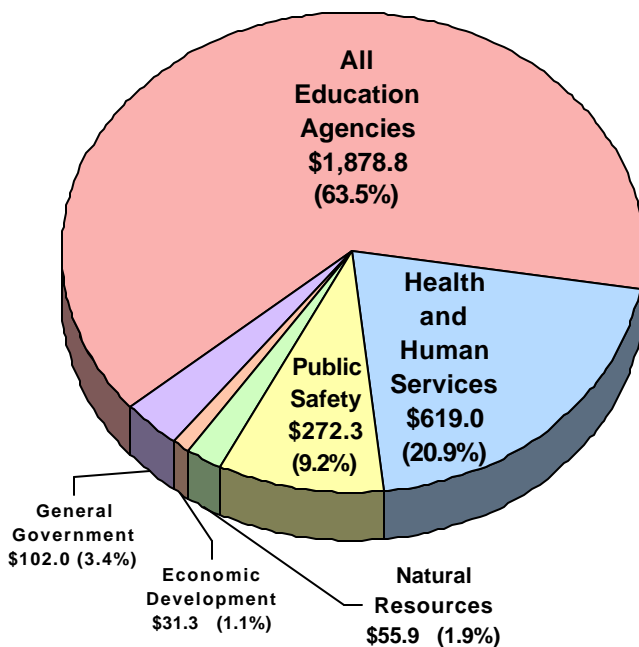
*Revised August 2008 Revenue Forecast (excludes beginning balances)

Annual % Chg is the annual compound rate at which the FY 1999 actual collections would have to change to reach the FY 2009 projections.

FY 2009 General Fund Appropriations

Appropriations = \$2,959,283,400

Functional Areas of Government

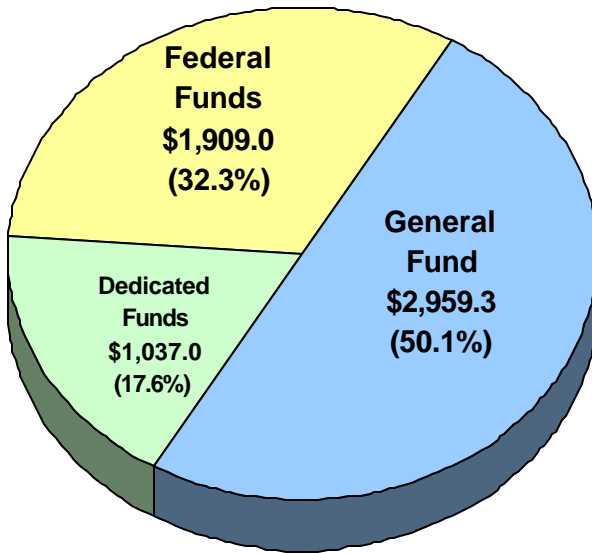


General Fund Appropriations (Millions)

By Functional Area	FY 1999	FY 2009	Annual % Chg	Total % Chg
All Education Agencies	\$1,092.8	\$1,878.8	5.6%	71.9%
Health and Human Services	273.1	619.0	8.5%	126.7%
Public Safety	143.3	272.3	6.6%	90.1%
Natural Resources	30.7	55.9	6.2%	82.0%
Economic Development	11.0	31.3	11.0%	184.5%
General Government	59.9	102.0	5.5%	70.2%
Appropriations	\$1,610.8	\$2,959.3	6.3%	83.7%

FY 2009 Funds by Source

Total Sources = \$5,905,274,000



Sources of Revenue (Millions)

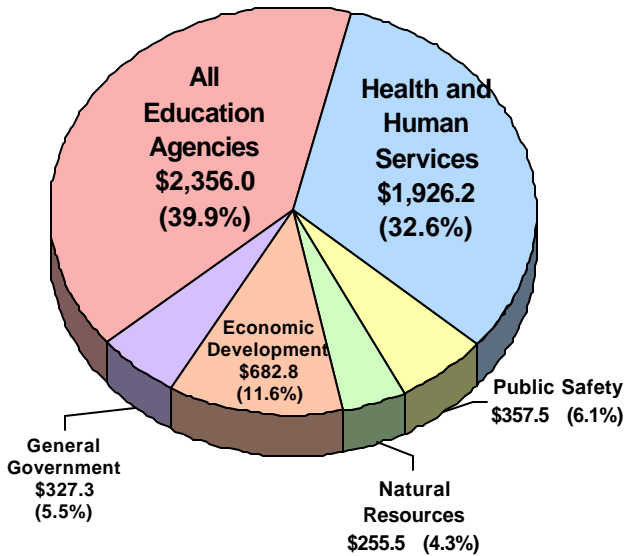
<u>By Fund Source</u>	<u>FY 1999</u>	<u>FY 2009</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
General Fund	\$1,610.8	\$2,959.3	6.3%	83.7%
Dedicated Funds	668.5	1,037.0	4.5%	55.1%
Federal Funds	833.7	1,909.0	8.6%	129.0%
Total Sources	\$3,113.0	\$5,905.3	6.6%	89.7%

Totals may not add due to rounding

FY 2009 All Funds Appropriations

Total Appropriations = \$5,905,274,000

Functional Areas of Government



All Funds Appropriations (Millions)

<u>By Functional Area</u>	<u>FY 1999</u>	<u>FY 2009</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
All Education Agencies	\$1,324.1	\$2,356.0	5.9%	77.9%
Health and Human Services	858.1	1,926.2	8.4%	124.5%
Public Safety	192.5	357.5	6.4%	85.7%
Natural Resources	128.6	255.5	7.1%	98.7%
Economic Development	427.3	682.8	4.8%	59.8%
General Government	182.4	327.3	6.0%	79.4%
Total Appropriations	\$3,113.0	\$5,905.3	6.6%	89.7%

Totals may not add due to rounding

General Fund 17-Year History

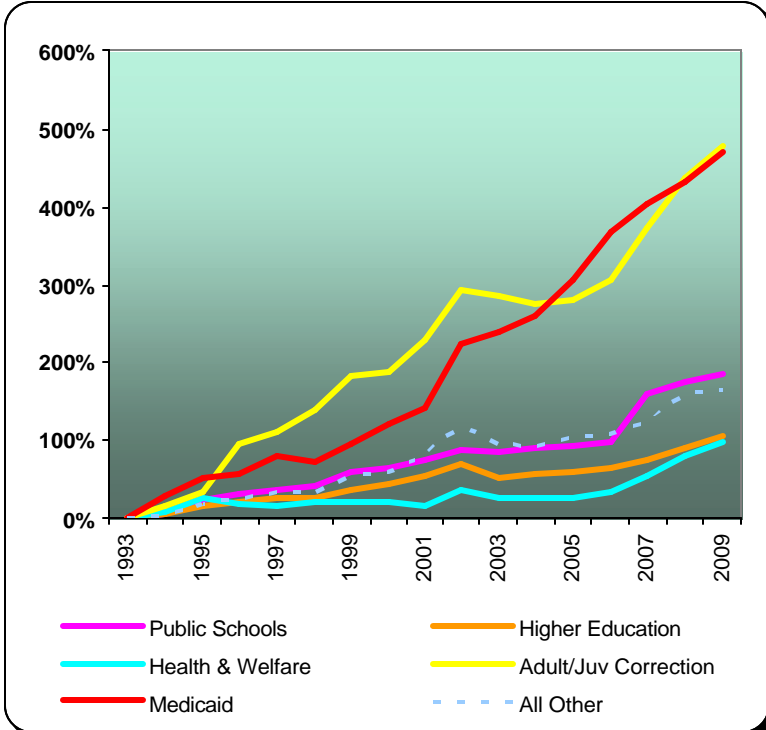
*Original Appropriations from FY 1993 through FY 2009
(Dollars are expressed in millions)*

Fiscal Year	Public Schools	Higher Education	*H&W+ Medicaid	Adult/Juv Correction	All Other Agencies	Total
Original Appropriations*						
2009	\$1,418.5	\$285.2	\$587.3	\$215.9	\$452.4	\$2,959.3
2008	\$1,367.4	\$264.2	\$544.8	\$201.2	\$443.1	\$2,820.7
2007	\$1,291.6	\$243.7	\$502.4	\$178.0	\$378.0	\$2,593.7
2006	\$987.1	\$228.9	\$457.7	\$152.2	\$355.0	\$2,180.9
2005	\$964.7	\$223.4	\$407.6	\$142.8	\$343.8	\$2,082.3
2004	\$943.0	\$218.0	\$375.8	\$140.6	\$326.7	\$2,004.1
2003	\$920.0	\$213.6	\$359.6	\$145.0	\$329.7	\$1,967.9
2002	\$933.0	\$236.4	\$358.0	\$147.3	\$369.6	\$2,044.3
2001	\$873.5	\$215.0	\$282.1	\$123.2	\$310.2	\$1,804.0
2000	\$821.1	\$202.0	\$270.7	\$108.5	\$272.4	\$1,674.7
1999	\$796.4	\$192.9	\$252.7	\$106.4	\$262.4	\$1,610.8
1998	\$705.0	\$178.6	\$236.6	\$90.3	\$228.4	\$1,438.9
1997	\$689.5	\$178.0	\$238.5	\$78.6	\$228.1	\$1,412.7
1996	\$664.0	\$171.0	\$224.3	\$73.5	\$216.0	\$1,348.8
1995	\$620.5	\$164.5	\$226.9	\$50.3	\$202.0	\$1,264.2
1994	\$528.0	\$146.0	\$192.5	\$44.2	\$173.9	\$1,084.6
1993	\$497.0	\$139.0	\$163.9	\$37.5	\$169.7	\$1,007.1
Percentage of Total						
2009	47.9%	9.6%	19.8%	7.3%	15.3%	100.0%
2008	48.5%	9.4%	19.3%	7.1%	15.7%	100.0%
2007	49.8%	9.4%	19.4%	6.9%	14.6%	100.0%
2006	45.3%	10.5%	21.0%	7.0%	16.3%	100.0%
2005	46.3%	10.7%	19.6%	6.9%	16.5%	100.0%
2004	47.1%	10.9%	18.8%	7.0%	16.3%	100.0%
2003	46.8%	10.9%	18.3%	7.4%	16.8%	100.0%
2002	45.6%	11.6%	17.5%	7.2%	18.1%	100.0%
2001	48.4%	11.9%	15.6%	6.8%	17.2%	100.0%
2000	49.0%	12.1%	16.2%	6.5%	16.3%	100.0%
1999	49.4%	12.0%	15.7%	6.6%	16.3%	100.0%
1998	49.0%	12.4%	16.4%	6.3%	15.9%	100.0%
1997	48.8%	12.6%	16.9%	5.6%	16.1%	100.0%
1996	49.2%	12.7%	16.6%	5.4%	16.0%	100.0%
1995	49.1%	13.0%	17.9%	4.0%	16.0%	100.0%
1994	48.7%	13.5%	17.7%	4.1%	16.0%	100.0%
1993	49.3%	13.8%	16.3%	3.7%	16.9%	100.0%

* 2007 adjusted for H1 of 2006 Special Session. Juvenile Corrections moved from Health and Welfare to "Adult & Juv Corrections" in FY 1996 (1.5%), and the Department of Environmental Quality and Veterans Services moved to "All Other Agencies" in FY 2001 (.9%).

General Fund 17-Year Trend Comparison

General Fund Original Appropriations are expressed as a cumulative percentage change over FY 1993 levels



- ◆ The largest budget increases in state government in the past seventeen years have been in the areas of Medicaid and Adult & Juvenile Corrections with Medicaid growing by 469% and Corrections by 476%.
- ◆ As a consequence, the facing table shows that the percent of our General Fund going to Public Schools and Higher Education has decreased to accommodate Medicaid and Corrections.
- ◆ It is also important to note that the Department of Health and Welfare, without Medicaid, made up 9.2% of the state General Fund budget in 1993, but has since declined to 6.2%. So Medicaid growth is also squeezing other DHW expenditures too.
- ◆ Medicaid made up 7% of the state General Fund budget in 1993. Today, that figure has grown to over 13%.
- ◆ Corrections made up 3.7% of the state General Fund budget in 1993. It has since grown 3.6% to 7.3% of the state budget in 2009; however, 1.5% of the increase is due to the inclusion of Juvenile Corrections beginning in FY 1996.

General Fund Revenues (\$ in Millions)

Source	Actual				
	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003
Individual					
Income Tax	\$841.87	\$960.16	\$1,023.97	\$835.85	\$837.80
% Change	8.5%	14.1%	6.6%	(18.4%)	0.2%
Corporate					
Income Tax	\$95.44	\$124.87	\$141.53	\$76.30	\$93.13
% Change	(18.6%)	30.8%	13.3%	(46.1%)	22.1%
Sales Tax	\$588.80	\$627.50	\$647.29	\$657.12	\$700.24
% Change	18.5%	6.6%	3.2%	1.5%	6.6%
Cigarette Tax	\$7.23	\$7.30	\$7.98	\$8.00	\$8.26
Tobacco Tax	---	---	\$4.06	\$4.31	\$4.67
Beer Tax	\$1.68	\$1.75	\$1.82	\$1.88	\$1.91
Wine Tax	\$1.90	\$1.96	\$1.90	\$1.88	\$1.97
Liquor Profits	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95
Product Taxes	\$15.76	\$15.96	\$20.71	\$21.02	\$21.75
% Change	(0.6%)	1.3%	29.8%	1.5%	3.5%
Kilowatt-Hour	\$2.89	\$2.77	\$1.80	\$1.79	\$1.80
Mine License	\$1.98	(\$0.66)	\$0.12	\$0.82	\$0.04
Treas Interest	\$18.69	\$21.56	\$22.30	\$11.30	\$2.98
Judicial	\$5.13	\$5.31	\$5.49	\$5.19	\$5.29
Insur. Premium	\$45.47	\$46.43	\$55.88	\$55.37	\$59.49
State Police	\$1.16	\$1.30	\$1.22	\$1.36	\$1.39
Sec of State	\$0.01	\$0.02	\$2.01	\$2.03	\$2.14
Unclaimed Prop	\$1.59	\$2.31	\$5.81	\$0.88	\$3.76
Estate Tax	---	---	\$35.81	\$7.59	\$13.65
Ag Eq Exempt	---	---	---	(\$10.09)	(\$13.45)
Other	\$5.66	\$13.42	\$20.71	\$23.78	\$20.49
Misc. Revenue	\$82.58	\$92.46	\$151.15	\$100.02	\$97.58
% Change	8.6%	12.0%	63.5%	(33.8%)	(2.4%)
Total					
General Fund	\$1,624.45	\$1,820.95	\$1,984.65	\$1,690.31	\$1,750.50
% Change	9.6%	12.1%	9.0%	(14.8%)	3.6%

Sources: Legislative Fiscal Reports & DFM General Fund Revenue Book

General Fund Revenues (\$ in Millions)

<i>Actual</i>					<i>Forecast*</i>
FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
\$902.13	\$1,035.54	\$1,216.49	\$1,400.16	\$1,430.16	\$1,334.73
5.4%	14.8%	17.5%	15.1%	2.1%	(6.7%)
\$103.02	\$139.56	\$194.13	\$190.22	\$189.70	\$150.23
3.8%	35.5%	39.1%	(2.0%)	(0.3%)	(20.8%)
\$886.08	\$950.83	\$880.77	\$1,077.46	\$1,142.47	\$1,134.00
26.5%	7.3%	(7.4%)	22.3%	6.0%	(0.7%)
\$30.04	\$7.81	\$7.98	\$1.00	\$6.54	\$7.77
\$5.49	\$5.75	\$6.16	\$6.55	\$7.20	\$7.55
\$1.96	\$1.95	\$1.99	\$2.13	\$2.15	\$2.19
\$2.14	\$2.33	\$2.43	\$2.48	\$2.58	\$2.86
\$4.95	\$4.95	\$4.95	\$10.24	\$8.38	\$9.29
\$44.57	\$22.79	\$23.50	\$22.41	\$26.84	\$29.66
109.6%	(48.9%)	3.1%	(4.6%)	19.8%	10.5%
\$1.83	\$1.53	\$2.29	\$2.26	\$1.60	\$2.10
\$0.07	\$0.03	\$0.27	\$2.35	\$2.52	\$1.50
\$4.97	\$8.92	\$18.12	\$17.17	\$11.37	\$12.50
\$4.98	\$4.66	\$4.79	\$5.04	\$5.33	\$5.42
\$62.77	\$60.85	\$60.37	\$59.78	\$56.34	\$56.44
\$1.61	\$1.64	\$1.72	\$1.81	\$1.92	\$1.95
\$2.39	\$2.69	\$3.02	\$3.00	\$2.82	\$2.80
\$3.69	\$9.83	\$1.99	\$3.31	\$5.63	\$3.00
\$4.43	\$3.30	\$1.11	\$0.12	\$0.03	---
(\$13.45)	---	---	---	---	---
\$74.57	\$25.53	\$22.76	\$27.41	\$33.11	\$31.97
\$147.87	\$118.98	\$116.43	\$122.25	\$120.67	\$117.67
40.9%	(19.5%)	(2.1%)	5.0%	(1.3%)	(2.5%)
\$2,083.65	\$2,267.70	\$2,431.31	\$2,812.49	\$2,909.85	\$2,766.29
19.0%	8.8%	7.2%	15.7%	3.5%	(4.9%)

* Revised DFM forecast August 2008

FY 2008 General Fund Year-End

Actual revenue collections exceeded the January 2008 legislatively accepted forecast by \$47.8 million, or 1.7%. Overall, the FY 2008 collections were 3.5% above the previous year. There was a total of \$62.6 million more than expected, after taking into account an additional \$2.3 million transfer to the Disaster Emergency Fund, receipts to appropriation, cancellation of prior year encumbrances, and year-end accounting adjustments. The cash balance carried over into FY 2009 at June 30, 2008 was \$239.5 million.

When the Legislature adjourned, they left an estimated \$176.9 million unspent (rather than \$239.5M) to carry over as a beginning balance into FY 2009. The expectation was that \$124.1 million would be used in the next fiscal year on one-time appropriations for water studies, the Opportunity Scholarship, shore up spending in the Permanent Building Fund, and to address one-time replacement items for state agencies.

REVENUES

Beginning Balance	\$268,786,200
FY 2008 Actual Revenue Collections & Transfers	
Feb 2008 Revenue Estimate	\$2,862,030,000
*Amount over Revenue Estimate	47,817,700
Budget Stabilization Fund	(19,059,100)
Deficiency Warrants	(21,824,300)
Economic Recovery Reserve Fund	(60,000,000)
Opportunity Scholarship Program Fund	(10,000,000)
Revolving Develop. for Water Projects	(10,000,000)
*Disaster Emergency Fund	(5,300,000)
Community Reinvestment Initiative	(1,500,000)
*All Other Transfers and Adjustments	(2,298,300)
*Cancel Prior Year Encumbrances	3,707,400
TOTAL REVENUE & FUND BALANCES	\$3,052,359,600

APPROPRIATIONS

FY 2008 Original Appropriations	\$2,820,674,400
Prior Year Reapprops (FY07 to FY08)	21,511,900
Supplementals less Rescissions	(8,066,400)
*Budgeted Reversions & Receipts	(5,685,900)
*Current Year Reapprops (FY08 to FY09)	(15,611,400)
TOTAL EXPENDITURES	\$2,812,822,600

ENDING BALANCE

\$239,537,000

**changes from Sine Die*

FY 2009 Current Budget Scenario

The August revised executive forecast reduced revenues by \$175.5 million for a 4.9% decrease compared to FY 2008 revenues. This includes the impact of recent law changes and a projected slowdown in the economy. With current appropriation levels there is a projected deficit of \$5.8 million at the end of FY 2009. Idaho must have a balanced budget; therefore action may be taken by the Governor during the interim or the Legislature will make adjustments to the budget by the end of the next legislative session to reduce any forecasted deficit to zero. State fire suppression is expected to cost \$10 million and will be handled with deficiency warrants at the beginning of the next legislative session. At this time, state agencies have not identified any other significant funding shortfalls for FY 2009.

The state now has \$140.6 million in the Budget Stabilization Fund, \$112 million in the Public Education Stabilization Fund, and \$66 million in the Economic Recovery Reserve Fund, to deal with economic downturns. The Legislature made modest increases in agency and Public School funding this last year with a 3.8% growth in ongoing spending, and a combined ongoing and one-time appropriation level that is higher by 4.9%.

REVENUES

Beginning Balance	\$239,537,000
H&W Carryover from FY 2008	8,143,200

FY 2009 Revenue Estimate

Feb 2008 Original Revenue Estimate	\$2,941,810,000
End of Session - Impact of Law Chgs	(\$68,100,000)
*Aug 2008 Revised Downward	(107,410,000)
Subtotal Revenue	2,766,300,000
Water Board for Aquifer Mgmt Studies	(20,000,000)
Opportunity Scholarship Program Fund	(10,000,000)
Permanent Building Fund	(5,645,200)
Water Storage Studies	(1,800,000)
Community Health Ctr Grants	(1,000,000)
TOTAL REVENUE & FUND BALANCES	\$2,975,535,000

APPROPRIATIONS

FY 2009 Original Appropriations	\$2,959,283,400
Reappropriations (Incl H&W)	23,754,600
Budgeted Reversion (H&W)	(1,679,000)
Total Appropriations	\$2,981,359,000

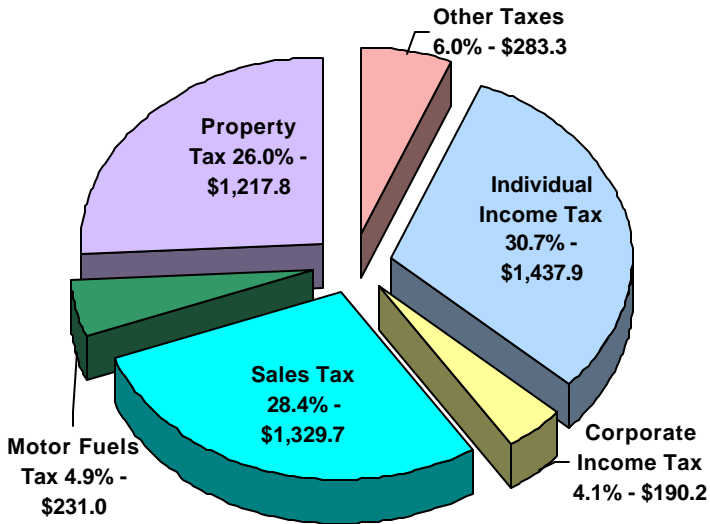
<u>ESTIMATED ENDING BALANCE</u>	(\$5,824,000)
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Fiscal Year 2008 Major State and Local Tax Distribution Summary

(excludes endowment revenues, federal funds, and fees)

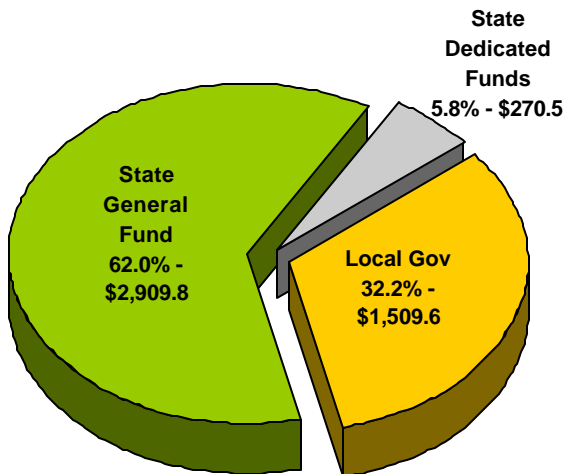
	<u>\$ Millions</u>
FY 2008 Revenue Collections	4,689.9
Less Local Property Tax Charges	(1,217.8)
Less Transfers to Local Government	
Revenue Sharing (11.5% sales tax)	(152.5)
Motor Fuel Revenue	(83.4)
Liquor Profits to Locals (FY07)	(23.9)
Sales Tax to Circuit Breaker	(15.4)
Boise Auditorium & Local Option	(7.6)
Ag Equipment Exemption to counties	(6.5)
Ag Equipment Exemption to schools	(2.0)
Inc. Tax on Lottery to Cty Juv Justice	(0.5)
Subtotal Assistance to Local Gov	(291.8)
Less Dedicated State Funds	
Motor Fuel Revenue	(147.6)
Permanent Building Fund <i>(income, sales, cig, beer, lottery)</i>	(60.8)
To Public Schools: Cigarette, Liquor, Tobacco, Lottery, RR Car Tax	(23.7)
Idaho Travel and Convention	(7.3)
Cig & Tob Tax to Juv. Probation	(4.8)
Water Pollution Control (sales tax)	(4.8)
Liquor Profits to Comm Colleges	(0.3)
Other Dedicated Funds	(21.2)
Subtotal State Dedicated Funds	(270.5)
FY 2008 General Fund Revenues	2,909.8

FY 2008 Major State & Local Tax Collections (\$ Millions)



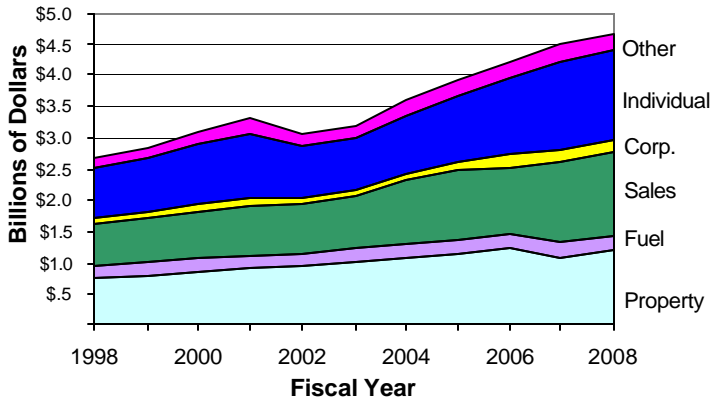
Total Tax Collections \$4,689.9 Million

FY 2008 Major State and Local Tax Distribution



Total Tax Distribution \$4,689.9 Million

Major State and Local Tax Collections 1998-2008



- Over the ten-year period from FY 1998 to FY 2008, major state and local taxes were up 75% or 5.8% annually, from \$2.7 billion to \$4.7 billion. Individual income tax collections grew at an annual (compound) rate of 6.3% and corporate grew at a 4.9% annual rate. Sales tax grew at a rate of 7.4% annually while property tax charges grew at 4.8% and motor fuels grew at 1.4%

Billions of Dollars

Fiscal Year	Local Property Tax	Motor Fuel Tax	Sales Tax	Corporate Income Tax	Individual Income Tax	Other Taxes	Total Major State/Local Taxes
1998	\$.764	\$.201	\$.653	\$.118	\$.781	\$.164	\$2.681
1999	\$.807	\$.214	\$.702	\$.096	\$.847	\$.172	\$2.839
2000	\$.860	\$.212	\$.747	\$.126	\$.966	\$.178	\$3.089
2001	\$.914	\$.207	\$.775	\$.142	\$1.031	\$.233	\$3.302
2002	\$.949	\$.211	\$.788	\$.077	\$.842	\$.192	\$3.059
2003	\$1.021	\$.210	\$.836	\$.094	\$.844	\$.196	\$3.201
2004	\$1.081	\$.218	\$1.029	\$.104	\$.908	\$.274	\$3.613
2005	\$1.141	\$.218	\$1.119	\$.141	\$1.051	\$.251	\$3.920
2006	\$1.239	\$.223	\$1.064	\$.198	\$1.223	\$.256	\$4.202
2007	\$1.098	\$.233	\$1.268	\$.188	\$1.407	\$.283	\$4.477
2008	\$1.218	\$.231	\$1.330	\$.190	\$1.438	\$.283	\$4.690

- FY 2008 major state and local tax collections were up by 4.8% from FY 2007. Local property tax collections saw the largest increase from last year at 10.9%, followed by sales tax at 4.9%, and individual income tax at 2.2%. Corporate Income tax collections were up 1.1% and other taxes were flat over the previous year. Motor fuel tax collections fell by 1%.

State Tax Burden

Type of Tax	Fiscal Year 2004 vs 2006		Based on Income		Based on Population		Number of States* with Tax
	% of U.S. Average	Rank	% of U.S. Average	Rank	% of U.S. Average	Rank	
Individual Income	108/115	21/18	89/93	31/27	44		
Corporate Income	79/95	27/23	65/77	30/30	47		
Sales	109/97	18/26	89/78	31/38	47		
Motor Vehicles	158/154	5/5	129/125	13/11	51		
Property	88/87	31/31	72/70	37/38	51		
Overall	97/95	27/34	79/77	43/46	51		

*Includes Washington, D.C.

- ◆ The State Tax Commission conducts a tax burden study periodically which compares Idaho's taxes to the national average after adjusting for differences in personal income or population among the states (*Comparative Tax Potential: Fiscal Year 2006*, Alan Dornfest, June 2008). The comparison based on income shows higher comparative taxes in Idaho than the ranking based on population because per capita income in Idaho is 19.2% lower than the U.S. average. We make less, so we pay less, but taxes take up a larger proportion of our income.
- ◆ Idaho's income tax burden fell relative to other states between 2002 and 2004. Idaho's income based ranking dropped from 27th to 34th and the population based ranking dropped from 43rd to 46th.
- ◆ Idaho's relative sales tax burden dropped significantly in 2006, following a temporary drop in the tax rate from 6% to 5%.
- ◆ The study ranks Idaho motor vehicle taxes higher than most states. This comparison takes registration fees into account, but not sales taxes on fuel or personal property taxes. A June 2006 comparison by the Washington State Department of Transportation put Idaho at 22nd based on fuel tax rates.
- ◆ Based on income, Idaho's tax burden ranks in the bottom half of states in the Property Tax (31st out of 51) and Sales Tax (26th out of 47). Based on population, Idaho's tax burden ranks in the bottom half of states in all categories except Motor Vehicles.
- ◆ Overall, Idaho's FY 2006 tax burden from *major* state and local taxes ranks 5% below the US average based on personal income and 23% below the US average per capita.

Idaho Tax Rates & History of Changes

Sales Tax	Rate
Jul 1965 - Feb 1983	3.0%
Mar 1983 - May 1983	4.0%
Jun 1983 - Jun 1984	4.5%
Jul 1984 - Mar 1986	4.0%
Apr 1986 - May 2003	5.0%
May 2003 - June 2005	6.0%
July 2005 - Oct 2006	5.0%
Oct 2006 to present	6.0%

Personal Income Tax	Rate			
Actual brackets indexed for inflation since 2000**	Jan 1972 through Dec 1986*	Jan 1987 through Dec 1999	Jan 2000 through Dec 2000	Jan 2001 through present
1st 1,000	2.0%	2.0%	1.9%	1.6%
2nd 1,000	4.0%	4.0%	3.9%	3.6%
3rd 1,000	4.5%	4.5%	4.4%	4.1%
4th 1,000	5.5%	5.5%	5.4%	5.1%
5th 1,000	6.5%	6.5%	6.4%	6.1%
excess of 5,000	7.5%			
next 2,500		7.5%	7.4%	7.1%
next 12,500		7.8%	7.7%	7.4%
excess of 20,000		8.2%	8.1%	7.8%

**Also eliminated the federal tax deduction.*

*** Double for married individuals filing jointly.*

Corporate Income Tax	Rate
1972 through 1980	6.5%
1981 through 1982	6.5% + .2% franchise tax up to \$250,000
1983 through 1986	7.7%
1987 through 2000	8.0%
2001 and forward	7.6%

Insurance Premium	Rate
Jul 1977 - Dec 1986	3.0%
Jan 1987 - Dec 1987	3.3%
Jan 1988 - Dec 1994	3.0%
Jan 1995 - Dec 2004	2.75%
Jan 2005 to Jan 2010	gradual decrease from 2.75% to 1.5%
& gradual elimination of reduced tax based on Idaho Investment	

Sales Tax Rate History & Distribution Formula

(\$ in Thousands)

Distributions (Balance goes to General Fund)

Effective Date	Tax Rate	Revenue Sharing	Perm Bldg Fund	Pollution Control	Public Schools	Misc. Distrib
Jul-1965	3.0%		\$500			1, 2
Jul-1968	3.0%	5.0%	\$500			2
Jul-1969	3.0%	10.0%	\$500			2
Jul-1970	3.0%	15.0%	\$500			2
Jul-1971	3.0%	20.0%	\$500			2
Jul-1975	3.0%	20.0%	\$500			2, 4
Jul-1976	3.0%	20.0%	\$500			2,3,4
Jul-1977	3.0%	20.0%	\$500			2,3,4
Jul-1980	3.0%	10.0%	\$500		10.0%	2,3,4
Mar-1983	4.0%	10.0%	\$500		10.0%	2,3,4
Jun-1983	4.5%	10.0%	\$500		10.0%	2,3,4
Jul-1984	4.0%	13.75%	\$500	\$4,800		3,4
Apr-1986	5.0%	13.75%	\$500	\$4,800		3,4
Jul-1987	5.0%	13.75%	\$500	\$4,800		3,4
Jul-1988	5.0%	13.75%	\$500	\$4,800		3,4,5
Jul-1995	5.0%	13.75%	\$500	\$4,800		3,4,5,6
Jul-1998	5.0%	13.75%	\$500	\$4,800		3,4,5
Jul-2000	5.0%	13.75%	\$5,000	\$4,800		3,4,5
May-2003	6.0%	11.50%	\$5,000	\$4,800		3,4,5
Jul-2004	6.0%	11.50%	\$5,000	\$4,800		3,4,5,7
Jul-2005	5.0%	13.75%	\$5,000	\$4,800		3,4,5,7
Oct-2006	6.0%	11.50%	\$5,000	\$4,800		3,4,5,7,8

Miscellaneous Distributions:

1. Amount equal to 1-mil of all assessed property values distributed to Teachers Retirement System; and a \$1,000,000 lump sum (one-time) distribution to Tax Commission.
2. Amount required for the Social Security Trust Fund.
3. Amount required to be certified by the Idaho Housing Agency.
4. \$1.00 per registration fee on vehicle registration transfers that do not involve sales tax.
5. Amount certified by the Tax Commission as necessary to fund the Circuit Breaker.
6. Amount necessary to fund School M&O Property Tax Relief.
7. Distributions to replace local funds lost from the repeal of personal property taxes on agricultural equipment.
8. Pilot Project Fund disbursements for developer rebates (2007).

Sales Tax Distributions

(\$ in Thousands)

Year(a)	Collections After Refunds % Change		General Fund	Perm Bldg Fund	Rev Sharing
FY74	69,492.6	14.1%	49,250.0	500.0	13,898.5
FY75	79,008.3	13.7%	57,022.8	500.0	15,801.7
FY76	88,736.5	12.3%	63,650.6	500.0	17,747.3
FY77	103,640.4	16.8%	73,594.5	500.0	20,728.1
FY78	118,709.2	14.5%	84,107.4	500.0	23,741.8
FY79	129,700.5	9.3%	91,463.6	500.0	25,940.1
FY80	136,849.4	5.5%	95,984.6	500.0	27,369.9
FY81	144,787.5	5.8%	97,679.3	500.0	14,476.0
FY82	145,895.1	0.8%	98,720.2	500.0	14,607.4
FY83	165,259.9	13.3%	115,407.0	500.0	15,266.3
FY84	241,242.2	46.0%	188,422.1	500.0	16,192.2
FY85	238,094.6	-1.3%	200,026.6	500.0	32,727.6
FY86	249,973.3	5.0%	211,564.2	500.0	33,080.8
FY87	297,353.6	19.0%	259,358.6	500.0	32,680.4
FY88	310,710.0	4.5%	258,762.1	500.0	42,721.6
FY89	345,799.9	11.3%	288,780.3	500.0	47,522.5
FY90	381,432.0	10.3%	319,290.7	500.0	52,410.9
FY91	400,743.3	5.1%	335,739.5	500.0	55,064.4
FY92	433,916.4	8.3%	364,323.0	500.0	59,634.8
FY93	480,194.0	10.7%	402,819.5	500.0	65,992.5
FY94	539,764.6	12.4%	452,684.8	500.0	74,142.5
FY95	573,984.1	6.3%	481,568.8	500.0	78,890.9
FY96	600,458.8	4.6%	462,999.7	500.0	82,577.5
FY97	622,522.4	3.7%	476,726.1	500.0	85,588.2
FY98	653,159.0	4.9%	496,807.8	500.0	89,725.2
FY99	701,950.1	7.5%	588,796.7	500.0	96,217.1
FY00	747,384.2	6.5%	627,503.0	500.0	102,607.4
FY01	775,422.8	3.8%	647,293.8	5,000.0	106,024.7
FY02	787,520.2	1.6%	657,119.2	5,000.0	108,500.4
FY03	836,061.8	6.2%	700,240.7	5,000.0	112,947.4
FY04	1,028,674.9	23.0%	886,079.0	5,000.0	117,825.4
FY05	1,121,838.7	9.1%	950,825.2	5,000.0	128,485.1
FY06	1,063,537.7	-5.2%	880,772.8	5,000.0	143,195.3
FY07	1,267,825.6	19.2%	1,077,455.9	5,000.0	154,818.1
FY08(b)	1,329,671.7	4.9%	1,142,468.0	5,000.0	152,578.2
FY09(c)	1,319,533.1	-0.8%	1,134,000.0	5,000.0	151,746.0

Sources: (a) DFM General Fund Revenue Book FY 2009

(b) State Tax Commission Comparative Report, FY 2008

(c) DFM August 2008 and Legislative Services Office

Sales Tax Distributions

(\$ in Thousands)

% Change	Pollution Control	Circuit Breaker	Property Tax Relief ⁽⁴⁾	Miscellaneous Distributions	
14.1%				5,844.1	12
13.7%				5,683.8	1
12.3%				6,838.6	1
16.8%				8,817.8	1
14.5%				10,360.0	1
9.3%				11,796.8	1
5.5%				12,994.9	1
-47.1%				32,132.2	12
0.9%				32,067.5	12
4.5%				34,086.6	12
6.1%				36,127.9	12
102.1%	4,800.0			40.4	3
1.1%	4,800.0			28.3	3
-1.2%	4,800.0			14.6	3
30.7%	4,800.0	3,890.1		36.2	3
11.2%	4,800.0	4,171.7		25.4	3
10.3%	4,800.0	4,335.5		94.9	3
5.1%	4,800.0	4,491.1		148.3	3
8.3%	4,800.0	4,606.1		52.5	3
10.7%	4,800.0	6,031.2		50.8	3
12.3%	4,800.0	7,504.3		132.9	3
6.4%	4,800.0	8,241.1		(16.6)	3
4.7%	4,800.0	8,807.0	40,757.1	17.6	3
3.6%	4,800.0	9,609.0	45,238.4	60.7	3
4.8%	4,800.0	10,331.1	50,400.4	594.5	3
7.2%	4,800.0	10,891.7		744.6	3
6.6%	4,800.0	11,481.2		492.7	3
3.3%	4,800.0	11,711.3		593.0	3
2.3%	4,800.0	11,983.5		117.0	3
4.1%	4,800.0	12,787.1		286.6	3
4.3%	4,800.0	14,097.7		872.8	3
9.0%	4,800.0	14,995.3	16,810.6	922.5	3
11.4%	4,800.0	15,466.7	13,448.5	854.4	3
8.1%	4,800.0	15,402.7	9,727.4	621.5	3
-1.4%	4,800.0	15,405.6	8,487.1	932.8	5
-0.5%	4,800.0	15,500.0	8,487.1	0.0	

1) Social Security Trust

5) Demonstration Pilot Project

2) Public School Income

developer rebate \$63-3641

3) Multi-State Tax Compact

4) FY96-98 replaced one mil school M&O; since FY05 ag equip levies

FY 2008 State Revenue Sharing

County	Sales Tax Rev Sharing	Ag Pers Prop Tax Replace	Circuit Breaker ¹	Liquor Dist ²
Ada	\$37,826,404	\$107,145	\$2,564,242	\$6,567,139
Adams	590,612	25,951	73,712	82,158
Bannock	8,550,158	102,114	881,381	1,122,484
Bear Lake	819,475	42,867	72,318	94,371
Benewah	834,897	43,276	102,906	208,396
Bingham	3,962,587	817,778	402,537	314,000
Blaine	3,952,832	87,563	84,832	951,631
Boise	575,342	4,031	60,009	107,884
Bonner	3,196,564	45,002	419,907	1,114,321
Bonneville	9,422,935	398,930	914,862	1,498,035
Boundary	935,700	54,060	152,738	171,493
Butte	372,685	113,415	37,475	48,165
Camas	224,926	38,234	8,884	23,026
Canyon	15,424,693	942,296	2,018,722	1,393,347
Caribou	1,085,292	137,160	81,672	88,896
Cassia	2,385,985	489,528	193,712	197,009
Clark	330,872	34,448	1,898	16,337
Clearwater	1,593,252	22,689	121,394	139,081
Custer	724,284	36,551	24,041	116,172
Elmore	2,257,902	167,670	226,566	271,758
Franklin	1,243,545	125,068	128,329	116,173
Fremont	1,223,726	160,592	136,039	179,892
Gem	1,539,556	75,104	251,341	133,377
Gooding	1,524,795	350,047	204,451	155,459
Idaho	1,943,142	82,989	219,987	216,300
Jefferson	1,610,454	322,714	190,434	153,393
Jerome	1,884,790	482,528	295,741	190,967
Kootenai	12,353,985	84,010	1,550,056	3,390,830
Latah	3,290,995	356,933	221,328	753,412
Lemhi	1,135,241	28,206	103,641	178,970
Lewis	501,261	134,033	66,509	95,520
Lincoln	649,983	113,095	54,033	59,893
Madison	2,736,330	266,822	151,161	168,233
Minidoka	2,159,263	479,145	280,463	197,071
Nez Perce	5,437,036	115,102	741,575	896,856
Oneida	564,945	71,317	46,781	39,887
Owyhee	1,297,630	236,395	101,634	99,509
Payette	1,921,488	159,056	410,474	296,465
Power	1,094,982	370,654	94,196	75,316
Shoshone	1,908,624	3,179	405,162	342,107
Teton	724,216	32,574	19,102	166,874
Twin Falls	8,188,533	602,136	924,636	890,354
Valley	1,229,548	5,700	69,886	451,206
Washington	1,346,732	126,461	222,545	117,733
TOTAL	152,578,196	8,494,568	15,333,312	23,891,500

Sources: ¹Tax Commission (FY 2008), ²Liquor Dispensory (FY 2007)

to Local Jurisdictions by County

County	Highway Distrib ³	State Lottery ⁴	Total	2007 Pop ⁵	\$\$\$ Per Capita
Ada	\$21,132,626	\$4,364,940	\$72,562,496	373,406	\$194.33
Adams	918,031	34,736	1,725,200	3,546	486.52
Bannock	5,559,173	932,482	17,147,791	79,925	214.55
Bear Lake	1,077,113	86,696	2,192,840	5,863	374.01
Benewah	1,212,631	113,789	2,515,894	9,243	272.19
Bingham	3,844,875	698,800	10,040,577	43,466	231.00
Blaine	2,126,678	235,319	7,438,855	21,560	345.03
Boise	938,354	72,355	1,757,974	7,571	232.20
Bonner	2,900,639	392,084	8,068,517	41,050	196.55
Bonneville	6,685,641	1,360,681	20,281,084	96,545	210.07
Boundary	1,116,752	114,415	2,545,159	10,872	234.10
Butte	862,816	35,387	1,469,943	2,771	530.47
Camas	836,978	11,630	1,143,678	1,102	1,037.82
Canyon	10,959,323	2,281,066	33,019,447	179,381	184.07
Caribou	1,566,109	111,257	3,070,386	6,862	447.45
Cassia	2,840,585	362,968	6,469,787	20,960	308.67
Clark	789,513	14,939	1,188,007	906	1,311.27
Clearwater	1,098,030	93,502	3,067,947	8,231	372.73
Custer	1,212,777	49,189	2,163,014	4,166	519.21
Elmore	2,809,539	330,428	6,063,862	28,856	210.14
Franklin	1,251,601	221,551	3,086,267	12,203	252.91
Fremont	1,693,740	169,123	3,563,112	12,517	284.66
Gem	1,441,794	208,338	3,649,509	16,496	221.24
Gooding	1,621,366	216,570	4,072,688	14,250	285.80
Idaho	2,827,540	124,377	5,414,336	15,345	352.84
Jefferson	2,101,059	401,469	4,779,524	22,851	209.16
Jerome	2,017,714	285,963	5,157,703	20,066	257.04
Kootenai	8,526,725	1,439,754	27,345,359	134,442	203.40
Latah	3,342,292	291,808	8,256,768	36,299	227.47
Lemhi	1,129,435	78,190	2,653,682	7,717	343.87
Lewis	1,130,091	64,516	1,991,930	3,581	556.25
Lincoln	1,037,783	72,792	1,987,578	4,497	441.98
Madison	2,562,170	421,804	6,306,519	36,647	172.09
Minidoka	2,089,849	286,350	5,492,141	18,564	295.85
Nez Perce	3,282,869	404,491	10,877,929	38,932	279.41
Oneida	1,049,829	63,883	1,836,642	4,106	447.31
Owyhee	2,073,206	180,832	3,989,207	10,835	368.18
Payette	1,732,461	323,180	4,843,124	22,751	212.88
Power	1,598,584	123,894	3,357,626	7,684	436.96
Shoshone	1,450,206	147,267	4,256,545	12,838	331.56
Teton	1,054,946	105,610	2,103,321	8,349	251.92
Twin Falls	6,020,562	886,884	17,513,106	73,058	239.72
Valley	1,862,339	100,768	3,719,447	8,945	415.81
Washington	1,522,286	138,136	3,473,893	10,147	342.36
TOTAL	124,908,629	18,454,213	343,660,418	1,499,402	229.20

³Transportation Dept (FY 2008), ⁴Lottery (FY 2007), ⁵U.S. Census Bureau Est.

Sales Tax Exceptions & Exemptions

(\$ in Thousands based on 6 cent rate)

<i>Specific Uses Not Taxed</i>	FY 2008	FY 2009	FY 2010
Production Exemption Equip.	\$100,296	\$105,365	\$111,220
Production Exemption Supplies	75,924	79,762	84,194
Irrigation Equipment & Supplies	3,551	3,640	3,731
Pollution Control Equipment	11,079	10,412	10,371
Broadcast Equipment	2,320	2,437	2,573
Publication Equipment	149	156	165
Commercial Aircraft	1,890	1,890	1,890
Railroad Rolling Stock & Remfg	2,550	2,550	2,550
Interstate Trucks	6,815	6,969	7,297
Out-of-State Contracts	3,866	4,062	4,288
Trade-in Value	29,094	29,753	31,150
Sales of Bus. or Bus. Assets	1,835	1,928	2,035
Food Stamps/WIC	7,604	7,930	8,263
Motor Vehicles used Outside ID	16,251	16,619	17,399
Donation Real Prop. to ID Gov't	4	4	4
Incidental Sales Tangible Prop	12	12	12
Lodging, Eating, Drinking Place	76	78	81
School Lunches & Senior Meals	3,395	3,529	3,645
Driver's Education Automobiles	39	39	39
Ski Lifts & Snowgrooming Equip	600	600	600
Clean Rooms	480	480	480
Alternative Electricity-Prod. Equip	2,550	2,550	2,550
Research & Development Equip	7,200	7,200	7,200
Other	433	3,042	3,759
<i>Total Specific Uses Not Taxed</i>	\$278,013	\$291,007	\$305,496

<i>Goods Not Taxed</i>	FY 2008	FY 2009	FY 2010
Motor Fuels	\$164,693	\$158,936	\$161,905
Heating Materials	5,275	5,017	4,987
Utility Sales	82,946	85,435	87,998
Used Mobile Homes	2,760	2,760	2,760
Prescrip. & Durable Med. Equip	57,483	63,628	72,863
Funeral Caskets	1,244	1,281	1,320
Containers	35	36	38
Nonprofit Literature	128	130	133
Official Documents	63	65	66
Bullion & Idaho Medallion	560	560	560
New Mfd Homes & Modular Bldg	2,194	2,284	2,373
Telecommunication Equipment	1,164	1,280	1,409
<i>Total Goods Not Taxed</i>	\$318,545	\$321,412	\$336,412

Sales Tax Exceptions & Exemptions (cont.)

(\$ in Thousands based on 6 cent rate)

<i>Services Not Taxed</i>	FY 2008	FY 2009	FY 2010
Construction	\$161,510	\$159,512	\$155,756
Agricultural & Industrial Svcs	2,884	2,939	2,994
Transportation Services	33,761	35,127	36,798
Information Services	73,188	74,601	76,039
Repairs	45,507	47,724	50,116
Professional Services	163,685	171,661	180,267
Business Services	121,751	127,684	134,085
Personal Services	9,980	10,467	10,991
Health & Medical Services	332,742	351,810	372,717
Social Services	55,642	58,830	62,327
Educational Services	32,717	34,311	36,032
Lottery & Pari-Mutuel Betting	9,891	10,232	10,586
Media Measurement Svcs	63	65	66
Misc. Services & Range Fees	2,653	2,782	2,922
<i>Total Services Not Taxed</i>	\$1,045,974	\$1,087,745	\$1,131,696

<i>Entities Not Taxed</i>	FY 2008	FY 2009	FY 2010
Educational Inst. Purchases	\$9,593	\$9,847	\$10,131
Hospital Purchases	21,882	23,135	24,510
Health Entity Purchases	371	385	403
Canal Company Purchases	954	969	987
Forest Protective Assoc. Purch.	42	43	43
Food Bank Purchases	265	275	288
State & Local Gov. Purchases	32,222	32,598	32,708
INEEL R&D Purchases	4,888	5,043	5,282
Motor Vehicle Pur. by Relatives	1,907	1,950	2,042
Sales by 4H & FFA Clubs	28	28	28
Non-Retail Sales & Clothier	3,031	3,148	3,293
Sales by Indian Tribes on Res	4,880	5,021	5,225
Meals & Other Sales, Churches	772	801	838
Sales by Outfitters & Guides	16	16	16
Sales via Vending Machines	2,422	2,526	2,632
Auto Manufacturers' Rebates	629	643	674
Volunteer Fire Depts & EMS	173	179	188
Senior & Independ Living Ctrs.	46	48	50
Other Charitable Services	27	27	30
Museums	188	195	205
<i>Total Entities Not Taxed</i>	\$84,336	\$86,877	\$89,573
<i>Total Exceptions & Exemption:</i>	\$1,726,868	\$1,787,041	\$1,863,177

Source: General Fund Revenue Book FY 2008, Division of Financial Management

Change in Employee Compensation (CEC) 20 Year Historical Comparison

Fiscal Year	Gen. Fund Expenditures	% Chg	Personnel Comm'n / DHR	CPI % Chg	CEC Funded
1990	\$784.5 M	12.2%	9.7%	4.8%	5.0%
1991	\$911.7 M	16.2%	7.5%	5.5%	5.5%
1992	\$996.2 M	9.3%	7.0%	3.2%	4.0%
1993	\$1025.9 M	3.0%	3.0%	3.1%	1.5%
1994	\$1098.4 M	7.1%	11.0%	2.6%	2.0%
1995	\$1268.1 M	15.5%	8.5%	2.9%	5.4%
1996	\$1337.5 M	5.5%	6.0%	2.7%	5.0%
1997	\$1,391.8 M	4.1%	4.6%	2.9%	3.0%
1998	\$1,446.4 M	3.9%	5.2%	1.8%	0.0%
1999	\$1,609.7 M	11.3%	7.7%	1.7%	5.0%
2000	\$1,679.8 M	4.4%	14.0%	2.9%	3.0%
2001	\$1,828.5 M	8.9%	0.0%	3.4%	3.5%
2002	\$1,979.5 M	8.3%	0.0%	1.8%	4.5%
2003	\$1,925.5 M	-2.7%	0.0%	2.2%	0.0%
2004	\$2,004.1 M	4.1%	1.0%	2.2%	0.0%
2005	\$2,082.1 M	3.9%	6.8%	3.0%	3.0%
2006	\$2,180.9 M	4.7%	6.7%	3.8%	1.0%
2007	\$2,571.3 M	17.9%	5.7%	2.6%	3.0%
2008	\$2,798.3 M	8.8%	5.8%	3.7%	5.0%
2009	\$2,959.3 M	5.8%	5.0%	N/A	3.0%
Ave. Annual Change		7.59%	5.76%	2.98%	3.12%

In FY 2007, S1263 provided an early ongoing 3% CEC beginning in February 2006 for 10 pay periods. H844 funded the CEC costs for the remaining 16 pay periods in FY2007 and \$5 million in targeted pay increases for specific job classes. For FY 2008, the Governor recommended and the Legislature funded, a 5% CEC that was prioritized first to "hard to recruit" positions, next to employees below a 90% compa-ratio, and the remainder allocated out to all employees who qualified for merit-based pay raises and did not meet the first two requirements. FY 2009 saw a 3% CEC with 1% across the board and the remaining 2% for merit based pay raises. Additionally, there was direction to use the CEC for those positions that are below 75% compa-ratio first.

Budget Stabilization Fund History

Idaho Code §57-814

Date	Action		Balance
1984	Creation & General Fund Transfer	\$4,267,200	\$4,267,200
1985	Transfer from General Fund	1,490,300	5,757,500
1985	Transfer to General Fund	(5,757,500)	-
1989	Transfers from General Fund	12,000,000	12,000,000
1990	Transfer from General Fund	38,000,000	50,000,000
1990	Interest earnings Apr.89 to Mar.90*	684,432	50,684,432
1990	Local highway projects	(15,500,000)	35,184,432
1992	Transfer to General Fund	(5,406,100)	29,778,332
1993	Oregon Trail Project	(100,000)	29,678,332
1993	Transfer to General Fund for Schools	(3,000,000)	26,678,332
1993	Transfer from Liquor Fund	748,800	27,427,132
1994	Transfer from Liquor Fund	748,800	28,175,932
1994	Partial return Oregon Trail Project	27,000	28,202,932
1994	Transfer from Liquor Fund	3,000,000	31,202,932
1994	Juvenile Justice Study	(100,000)	31,102,932
1994	Transfers from Liquor Fund	1,758,200	32,861,132
1995	Partial return Juvenile Justice Study	26,763	32,887,895
1996	Transfer for North Idaho floods	(1,000,000)	31,887,895
1997	Transfer for Floods	(4,000,000)	27,887,895
1997	State Controller - Y2K appropriation	(357,700)	27,530,195
1998	Transfers from General Fund	8,500,000	36,030,195
1999	Deposits from tobacco settlement	16,781,559	52,811,754
2000	Transfer to Millennium Fund	(16,781,559)	36,030,195
2000	Transfer to Am. Trucking Settlement	(17,000,000)	19,030,195
2000	Transfer from General Fund	17,000,000	36,030,195
2000	Qtrly transfers from General Fund	9,104,821	45,135,016
2000	Transfer to Disaster Fund	(1,000,000)	44,135,016
2001	Qtrly transfers from General Fund	9,104,821	53,239,836
2001	Rainbow Gathering	(150,000)	53,089,836
2001	Qtrly transfers from General Fund	9,923,198	63,013,034
2002	Trans. to Gen. Fund & Defer Qtr. Pmt	(9,923,000)	53,090,034
2002	Transfer to General Fund	(26,700,000)	26,390,034
2003	Transfer to General Fund	(26,390,000)	34
2004	Qtrly transfers from General Fund	10,485,505	10,485,539
2005	Qtrly transfer from General Fund	5,242,753	15,728,292
2005	Transfer to Pub School Stab Fund	(5,000,000)	10,728,292
2005	Qtrly transfer from General Fund	16,581,211	27,309,503
2006	Transfer from General Fund (H409)	70,000,000	97,309,503
2006	Qtrly transfers from General Fund	11,338,458	108,647,961
2007	Qtrly transfers from General Fund	12,917,610	121,565,571
2008	Qtrly transfers from General Fund	19,059,068	140,624,639

* Prior to April, 1989, interest accrued to the General Fund.

Since March, 1990, interest has accrued to the Permanent Building Fund.

Idaho's Endowment Trusts

When Idaho became a state in 1890, the Admission's Act granted the new state about 3 million acres of federal lands for public school support (sections 16 and 36 of every township) and another 650 thousand acres for support of eight other endowment beneficiaries. The State Constitution placed the management of these lands into the hands of the five-member State Board of Land Commissioners composed of the Governor, Secretary of State, Attorney General, State Controller, and Superintendent of Public Instruction. The Constitution gave the State Treasurer the responsibility for management of the financial assets generated by the endowment lands.

In 1905, the Legislature created the Department of Lands to support the Land Board. Over the years the board sold and exchanged properties so that about 2.1 million acres of public school endowment lands remain and about 350,000 acres of the other eight beneficiaries land remain. In addition to land sales and mineral revenue, the Land Board chose to deposit timber sale revenue into the permanent endowment. It chose to place lease revenues into the income funds for annual distribution along with the earnings from the permanent funds.

In 1969 the Legislature voiced its desire to improve the investment performance of the financial trusts by creating an Endowment Fund Investment Board (EFIB).

Institution	Idaho Land Grants	Remaining Acres 6/07	Percent Remain	Percent of Total
Public Schools	2,982,683	2,091,827	70.1%	85.0%
Agricultural College	90,000	33,464	37.2%	1.4%
Charitable Institutions	150,000	77,806	51.9%	3.2%
Normal School	100,000	59,693	59.7%	2.4%
Penitentiary	50,000	28,904	57.8%	1.2%
School of Science	100,000	75,397	75.4%	3.1%
Mental Hospital	50,000	31,049	62.1%	1.3%
University of Idaho*	96,080	55,876	58.2%	2.3%
Capitol Endowment	32,000	7,234	22.6%	0.3%
Total	3,650,763	2,461,250	67.4%	100.0%

* Includes 46,080 acres granted Feb 18, 1881 to University of Idaho

- ◆ Pubic school endowment lands comprise 85% of the total endowment lands.
- ◆ Sixty-seven percent of original or exchanged endowment lands remain.

Endowment Distributions

Four pieces of legislation, the final piece effective July 1, 2000, became the latest "Endowment Reform". Changes to the state constitution allowed the EFIB to invest in the stock market, authorized a land bank, and allowed for payment of administrative costs from earnings. Statutory changes put control of the EFIB under the Land Board, established an earnings reserve fund as the mechanism to distribute earnings, put timber sale revenues into the earnings reserve, and gave the Land Board the power to determine the amount of distributions to the beneficiaries. Separate legislation for the Capitol Endowment did not include an earnings reserve fund.

Fiscal year 2001 was the first full-year after reform. Although the distributions rose to an all-time high of \$69.6 million in FY 2002, a combination of market losses and a change in the spending rule resulted in significant reductions. Further complications arose when the Land Board halted distributions to the Ag College and Charitable Institutions half way through FY 2005. The Legislature's approach was a double fund shift to reduce the impact on the beneficiaries.

Endowment Distributions to the Beneficiaries (\$ millions)

Institution						
	2002	2004	2006	2007	2008	Appr. 2009
Public Schools	\$47.7	\$37.8	\$23.1	\$24.6	\$27.0	\$29.7
Agricultural College (U I)	1.3	1.0	(2.1)	.7	.7	.8
Charitable Institutions						
Idaho State University	1.2	.9	(.7)	.6	.7	.8
St. Juvenile Corr Ctr.	1.2	.9	(.7)	.6	.7	.8
State Hospital North	1.2	.9	(.7)	.6	.7	.8
Veterans Home	.8	.6	(.4)	.4	.4	.5
School for Deaf /Blind	.2	.1	(.1)	.1	.1	.1
Normal School						
ISU College of Ed	2.0	1.6	1.6	1.1	1.2	1.3
Lewis-Clark State Col.	2.0	1.6	1.6	1.1	1.2	1.3
Penitentiary	1.6	1.2	2.4	.8	.7	.8
School of Science (Uof I)	4.7	3.8	2.8	2.4	2.1	2.3
Mental Hospital (South)	2.0	1.7	5.3	1.1	1.1	1.3
University of Idaho	3.6	3.1	3.5	1.8	2.0	2.2
Total	\$69.6	\$55.1	\$35.7	\$35.8	\$38.6	\$42.4

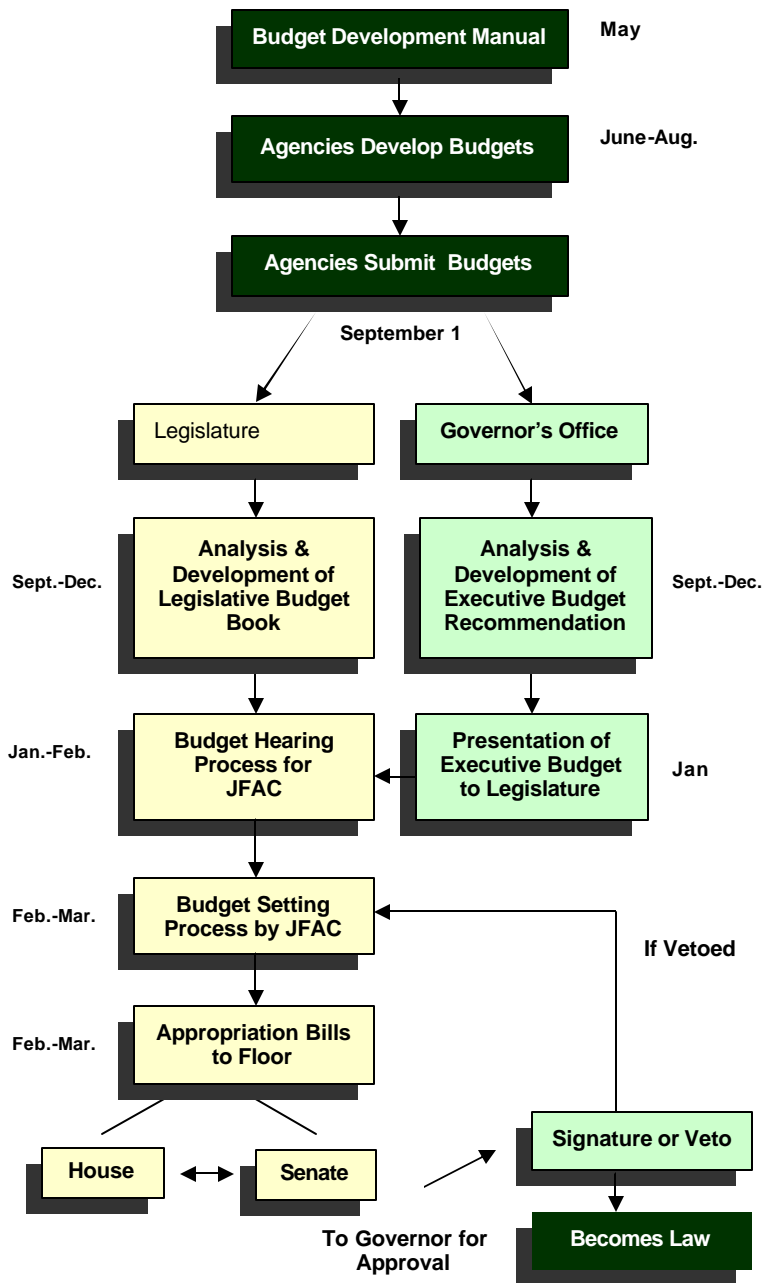
- ◆ For FY 2005 and FY 2006, the Legislature shifted General Fund support and increased distributions to the healthy endowments.
- ◆ FY 2009 distributions increased 9.8% over FY 2008 distributions.

Idaho State Budget Process

The Idaho budget and appropriations process has evolved over time into one of the most streamlined and efficient state budget systems in the nation. Foremost, our system is based on an approach that shares key elements of authority and responsibility between the Legislative and Executive branches of Government:

- ◆ The rules and guidelines that state agencies use to develop their annual budget requests are developed cooperatively between the Governor's Division of Financial Management and the Legislature's Budget and Policy Analysis staff.
- ◆ Both the Executive and Legislative budget staffs are involved in providing input and assistance to state agencies over the summer months as they develop their new budget requests.
- ◆ The agency budget requests, when completed, are required by statute to be submitted on September 1 simultaneously to the Governor's Office and the Legislature's Budget and Policy Analysis staff.
- ◆ The Governor's Budget Recommendation is featured prominently in the Legislative Budget Book, the primary source document for the Joint Finance Appropriations Committee (JFAC).
- ◆ The Joint Finance Appropriations Committee, made up of ten Senate Finance members and ten House Appropriations members, holds budget hearings for about five weeks during the first part of the session, hearing from agency directors and germane committees in reviewing the agency budget requests and the Governor's budget recommendation.
- ◆ After the budget hearing process is complete, JFAC then has the responsibility to set appropriated spending levels for all state agencies and institutions. Working closely with Legislative Budget and Policy Analysts, the committee normally produces about 100 appropriation bills in a three-week budget setting process, in providing a balanced budget for the State of Idaho each year.
- ◆ Historically, 98% of all appropriation bills passed by JFAC become law without amendment or veto.

Idaho State Budget Process Flowchart



History of Reserve Fund Balances

The State of Idaho has four major reserve funds.

- 1) The *Budget Stabilization Fund* was created for the purpose of meeting General Fund revenue shortfalls and to meet expenses incurred as a result of major disasters (§57-814).
- 2) The *Idaho Millennium Fund*, derived from the tobacco settlement agreement, is generally dedicated to tobacco cessation and substance abuse programs but its uses are determined by legislative appropriation (§67-1806).
- 3) The *Public Education Stabilization Fund* is continuously appropriated for the purpose of making up shortfalls in discretionary funding available per support unit. It may also be used to make up for General Fund holdbacks, make up for declining endowment distributions, and to meet state match requirements for the School District Building Account (§33-907).
- 4) The *Economic Recovery Reserve Fund* was created for the purpose of meeting General Fund revenue shortfalls, to meet expenses incurred as the result of a major disaster, and to provide one-time tax relief (§67-3520).

Fiscal Year	Budget Stabilization Fund	Traditional Millennium Fund	Public Ed Stabilization Fund	Economic Recovery Reserve Fund	TOTAL
2000	\$ 36.0	\$ 29.8			\$ 65.8
2001	\$ 53.2	\$ 48.8			\$ 102.0
2002	\$ 53.1	\$ 49.3			\$ 102.4
2003	\$ 0.0	\$ 0.0			\$ 0.0
2004	\$ 0.0	\$ 22.8	\$ 7.1		\$ 29.9
2005	\$ 16.0	\$ 44.6	\$ 12.1	\$ 22.0	\$ 94.7
2006	\$ 108.6	\$ 67.7	\$ 7.8	\$ 36.2	\$ 220.3
2007	\$ 121.6	\$ 64.4	\$ 109.0	\$ 2.7	\$ 297.7
2008	\$ 140.6	\$ 70.4	\$ 112.0	\$ 66.1	\$ 389.2

Five years ago, two of the funds did not exist and the other two were depleted.

The Millennium Endowment Fund, with a market value of \$50.9 million at the end of FY 2008, is not included because it is restricted as an endowment by the Idaho Constitution (section 18, Article VII).

At the end of FY 2008 the fund balance in the Governor's Emergency Fund (0230) was \$83,744.48. The balance at the end of FY 2008 in the Disaster Emergency Fund (0231) was \$3,128,479.11. The balance in the Emergency Relief Fund (0232) was \$125,040.19.



Education	37
Health and Human Services.....	59
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Economic Development	87
General Government	95

Education



Education

<u>Original Appropriations</u>	<u>FY 1999</u>	<u>FY 2009</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Public School Support	\$850.6	\$1,695.9	7.1%	99.4%
Agricultural Research & Ext.	25.8	28.3	0.9%	9.7%
College and Universities	256.7	422.8	5.1%	64.7%
Community Colleges	13.6	30.3	8.3%	122.4%
Deaf & Blind, School for the	6.4	8.8	3.2%	37.3%
State Board of Education	1.3	14.0	26.8%	974.1%
Health Education Programs	6.1	10.0	5.0%	63.4%
Historical Society	2.6	5.7	8.2%	120.0%
Library, State	3.5	5.9	5.2%	66.0%
Professional-Tech. Ed.	43.2	65.9	4.3%	52.4%
Public Broadcasting Sys.	2.5	4.5	6.4%	85.2%
Special Programs	5.6	12.7	8.4%	124.1%
Superintend. of Public Instr.	90.8	25.8	(11.8%)	(71.6%)
Vocational Rehabilitation	15.3	25.3	5.2%	65.4%
Total	\$1,324.1	\$2,356.0	5.9%	77.9%

By Fund Source

General	\$1,092.8	\$1,878.8	5.6%	71.9%
Dedicated	124.7	212.0	5.4%	70.0%
Federal	106.6	265.2	9.5%	148.8%
Total	\$1,324.1	\$2,356.0	5.9%	77.9%

Numbers Displayed in Millions of Dollars and May Not Sum Due to Rounding

- ◆ The Public School Support budget, comprised of state and federal funds, has increased by nearly 100% during the past 10 years. This increase is due primarily to a shift of \$154 million of federal monies from the Superintendent of Public Instruction's budget and two rounds of property tax replacement. The first brought Gov. Batt's replacement of 25% of the local School Maintenance & Operations (M&O) Levy with General Funds into the FY1999 budget. The second occurred when Gov. Risch called the 2006 Legislature into special session to replace the remaining 75% of the M&O Levy with General Funds beginning in FY2007.
- ◆ The historically large percentage increase in appropriations for the State Board of Education is due primarily to its assuming the State Education Agency (SEA) responsibilities from the State Department of Education in FY 2005. As SEA, the SBOE has the lead role in determining where and how federal education grant dollars are allocated.

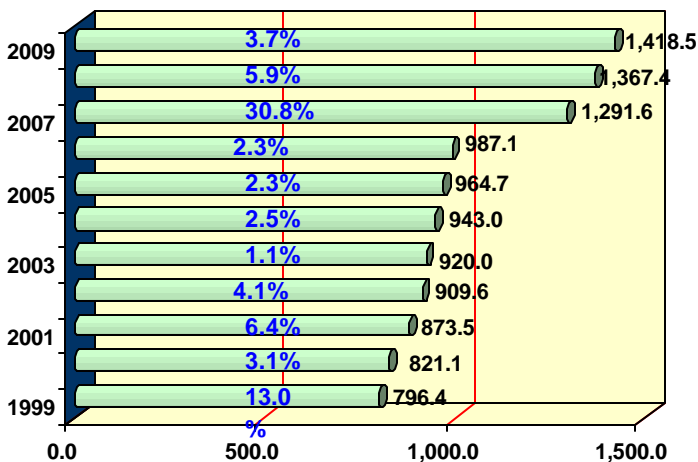
Public Schools (K-12)

<u>Original Appropriated Operating Budget</u>	<u>FY 1999</u>	<u>FY 2009</u>	<u>Annual % Change</u>	<u>10-Year % Change</u>
By Program				
Public Schools	\$850.6	\$1,695.9	7.1%	99.4%
General	\$796.4	\$1,418.5	5.9%	78.1%
Dedicated/Other	\$54.2	\$62.4	1.4%	15.1%
Federal	-	\$215.0	-	-
Total	\$850.6	\$1,695.9	7.1%	99.4%

Numbers may not sum due to rounding. Excludes Prof.-Tech. Educ. and Driver's Training funds.

Source: Annual Legislative Fiscal Reports, Legislative Services Office.

Total General Fund Appropriations to Public Schools in Millions of Dollars



Note: Percentage is percentage change from the previous year. FY 1999 and FY 2007 appropriations include \$54.7 million and \$250.6 million in property tax replacement, respectively. Without these changes, the percentage increases for these years would have been 5.2% and 5.5%, respectively.

Source: Annual Legislative Fiscal Reports

Local School District Certified Personnel, FY 2008

**86% of the 17,000+ certificated personnel employed by Idaho
school districts are teachers**

	FY 1998 FTP	FY 2008 FTP	Annual % Change	10-Year % Change
District Administration	342.1	397.8	1.5%	16.3%
School Administration	687.6	740.0	0.7%	7.6%
Student Services	1,144.3	1,330.7	1.5%	16.3%
Instructional Services	13,205.9	15,010.8	1.3%	13.7%
TOTAL	15,379.9	17,479.3	1.3%	13.7%
Student Enrollment*	244,403	272,058	1.1%	11.3%

Source: SDE Annual Statistical Reports.

*Fall enrollment counts

FY 2008 School District Profiles

**Over 272,000 students were enrolled in Idaho's K-12 public
school system in FY 2008**

Size of District	No. of Districts	Student Enroll.	Student: Teacher Ratio
Over 5,000 students	13	149,600	18.9
2,500 to 4,999 students	13	49,260	18.2
1,000 to 2,499 students	26	38,724	17.0
500 to 999 students	17	12,301	16.3
Less than 500 students	46	11,405	12.5
Charter Schools	30	10,768	23.8
Statewide Total	145	272,058	18.1

Source: SDE's 2007-2008 Annual Statistical Report.

Public School Funding Formula

- ◆ **Support Units** - An integral part of the funding formula calculations is based on average daily attendance (ADA), the size of the schools and category of students. For example: In a district with 300 or more elementary students, each support unit is equal to 21.5 ADA. In a district with 100 elementary students, each support unit is equal to 16 ADA. In a district with 750 or more secondary students, each support unit is equal to 18.5 ADA. In a district with 250 secondary students, each support unit is equal to 13.5 ADA. The difference between the large and small districts is commonly referred to as the "sparsity factor." (Section 33-1002, Subsection 6, Idaho Code).

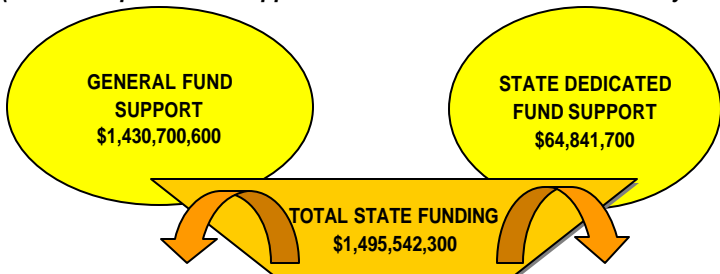
- ◆ **Salary-Based Apportionment** – The salary-based apportionment and associated benefits portion of the public schools' appropriation comprises approximately 2/3 of the available state funds for public schools. In FY2009, this amount was \$914,560,500.

The salary-based apportionment is computed using the number of support units in a district multiplied by a staff allowance (equal to 1.1 for instructional positions; 0.075 for administrative; and, 0.375 for classified support staff) multiplied by a base salary (\$25,231 for instructional; \$36,532 for administrative; and \$20,376 for classified) multiplied by a district average experience and education index for the instructional and administrative areas. The experience and education index is computed according to a statutory table of years of service and level of education. Benefit costs for PERSI and FICA are computed on the total apportionment. (Sections 33-1004 through 33-1004F, Idaho Code).

- ◆ **Transportation Program** - The costs of transporting pupils to and from school includes maintenance, operation and depreciation of vehicles, insurance, salaries and benefits for drivers, and other costs including contracted operations. The transportation support program is based on transporting pupils who live 1.5 miles or more from school, unless approved by the State Board of Education. The state's share of the transportation costs is 85% of allowable costs of the preceding year (Section 33-1006, Idaho Code). The 2003 Legislature made several changes in this area, which took place beginning in FY 2005. The most important of these changes is designed to encourage school districts with transportation costs that are significantly higher than the state average, to bring expenditures more in line with other districts. Districts with costs above a certain level will not receive state reimbursement for those additional costs.

Idaho Public School Fund Flow

(FY 2009 Operational Support - Excludes Bond and Plant Facility Funds)



\$1,077,969,300 in Statutory Distributions

Transportation - \$72,277,700
 Border Contacts - \$1,100,000
 Exceptl. Contracts/Tuition Equiv. - \$5,884,300
 Marion Prichett High School - \$550,000
 Salary-based Apportionment - \$802,743,400
 Teacher Incentive Awards - \$219,600
 State-paid Personnel Benefits - \$144,314,800
 Early Retirement Payouts - \$4,000,000
 Bond Levy Equalization - \$16,500,000
 HS Redesign (IDLA) - \$3,129,500
 School Facilities (Lottery) - \$17,250,000
 School Facilities Maint. Match - \$3,000,000
 Safe and Drug Free Schools - \$7,000,000

\$60,398,700 Earmarked Distributions

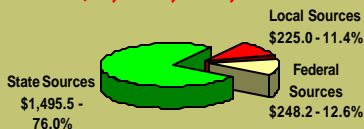
Technology - \$9,150,000
 Idaho Reading Initiative - \$2,800,000
 Limited English Proficiency - \$6,040,000
 HS Redesign (Gifted & Talented) - \$1,000,000
 Classroom Supplies - \$5,379,500
 Textbook Allowance - \$9,950,000
 ISAT Remediation - \$5,000,000
 Concurrent Credit Education - \$50,000
 Math Initiative - \$3,972,500
 Ag Replacement Phase-Out - \$2,262,800
 School Safety Study - \$100,000
 Rural School Initiative - \$50,000
 Teacher Evaluation Task Force - \$50,000
 Professional-Technical Education - \$12,157,900
 Driver's Education Funds - \$2,436,000

Support Unit Distribution @ \$357,174,300 *"District Discretionary Funding"*

Base Support Amount - \$353,004,300
 Safe Environment (Statutory) - \$4,170,000

**Total Estimated Operating Budget
 for 115 Idaho Public School Districts (plus Charters) =**

\$1,968,715,600



Federal Funds - \$248,173,300

U.S. Dept. of Education - \$215,000,000
 Federal Forest Funds - \$4,323,400 (minimum)
 Impact Aid - \$24,000,000 Prof.Tech. Ed. - \$4,849,900

Local Property Taxes

\$225,000,000

Budget Highlights from the 2008 Legislative Session

- ◆ General Fund appropriations for public schools increased by 3.7% for FY 2009, up from \$1.37 billion to \$1.42 billion. The total appropriation increased by 2.9%, from \$1.65 billion to \$1.70 billion. Other highlights include:
- ◆ **H668** provided \$87,541,800 to the Administrators Division. This is a General Fund increase of 2.8% and a total funds increase of 2.7%.
- ◆ **H669** provided \$817,074,500 to the Teachers Division. This a General Fund increase of 3.4% and a total funds increase of 3.1%. The base salary for teachers was raised from \$24,623 to \$25,231, a 2.5% increase, and the minimum teacher salary was raised from \$31,000 to \$31,750, a 2.4% increase.
- ◆ **H669** provided nearly \$5.4 million so that each teacher will receive \$350.00 to purchase school supplies. Additionally, \$50,000 was appropriated to form a Teacher Evaluation Task Force to develop fair and consistent standards for teacher evaluations in Idaho.
- ◆ **H670** provided \$584,032,700 to the Operations Division. This is a General Fund increase of 2.7% and a total funds increase of 2.2%. This appropriation raised the base salary of classified staff from \$19,783 to \$20,376, a 3% increase.
- ◆ **H670** increased the discretionary funding to school districts by 1% and will equal \$25,696 per support unit. Further, there is continued funding for the Rural School Initiative effort.
- ◆ **H672** provided \$170,449,400 to the Children's Programs Division. This is a General Fund increase of 16.2% and a total funds increase of 2.4%. The large General Fund increase is due primarily to an additional \$3.97 million appropriated to implement a statewide math initiative.

Statewide Certified Staff Salaries for Idaho School Districts

Average total teacher pay in Idaho is over \$44,000 per year.

	FY 1998 Avg Total Salary	FY 2008 Avg Total Salary	Annual % Change	Total % Change	FY98 FTE	FY08 FTE
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District Administration

Superintendent	68,551	88,118	2.5%	28.5%	99.0	120.4
Assistant Superintendent	72,100	97,532	3.1%	35.3%	17.5	12.2
Director	53,960	72,858	3.0%	35.0%	121.4	160.9
Supervisor / Coordinator	49,128	69,170	3.5%	40.8%	104.3	104.4
Average	57,637	77,264	3.0%	34.1%	342.1	397.8

Administration

Elementary Principals	54,427	72,471	2.9%	33.2%	289.9	297.0
Secondary Principals	56,118	74,702	2.9%	33.1%	208.4	231.0
Assistant Principals	51,764	68,861	2.9%	33.0%	184.0	211.7
Average	54,225	72,134	2.9%	33.0%	682.2	739.7

Services

Education Media Gen.	36,030	50,196	3.4%	39.3%	191.2	157.7
Counselors	37,692	49,155	2.7%	30.4%	558.7	612.5
Psychologists	40,253	55,458	3.3%	37.8%	118.2	156.4
School Nurses	31,976	43,584	3.1%	36.3%	73.4	118.2
Social Workers	39,251	52,125	2.9%	32.8%	37.7	46.6
Speech Therap. & Audiolog.	39,192	50,799	2.6%	29.6%	165.2	239.2
Average	37,580	49,924	2.9%	32.8%	1,144.3	1,330.6

Services

Elementary Teachers	32,908	44,002	2.9%	33.7%	6,811.6	7,871.9
Secondary Teachers	32,750	44,206	3.0%	35.0%	6,394.3	7,139.1
Average	32,831	44,099	3.0%	34.3%	13,205.9	15,011.0

Source: Analysis of SDE Annual Statistical Reports.

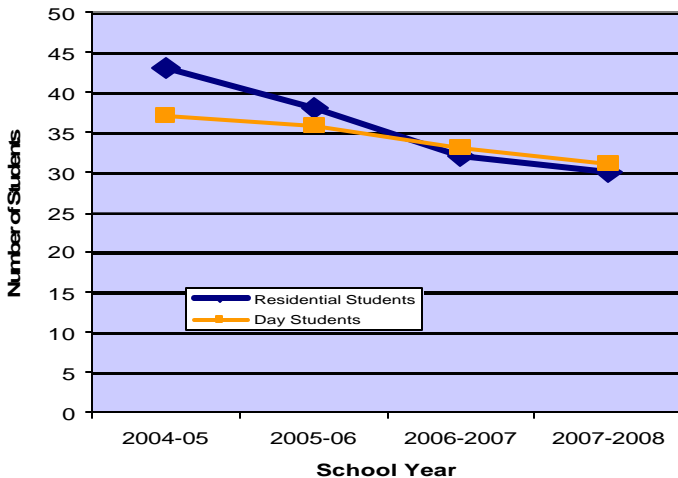
Idaho School for the Deaf and the Blind

The enrollment at the Idaho School for the Deaf and the Blind (ISDB) Gooding Campus has been steadily declining over the past decade. The chart below shows the trend during the last four school years. The average number of students attending ISDB during the 2007-2008 school year was 61 students, a decline of four students compared to the previous year. The enrollment included 30 residential students who stay overnight on campus and 31 “day” students who are bused to and from the school daily.

In past years, as campus enrollment has declined the educational cost per student has increased. The cost per *residential* student was \$88,369 during the 2006-2007 school year, a 3.3% decrease from the previous year. However, the cost per *day* student was \$68,614 during the 2006-2007, a 6.5% increase from the previous year.

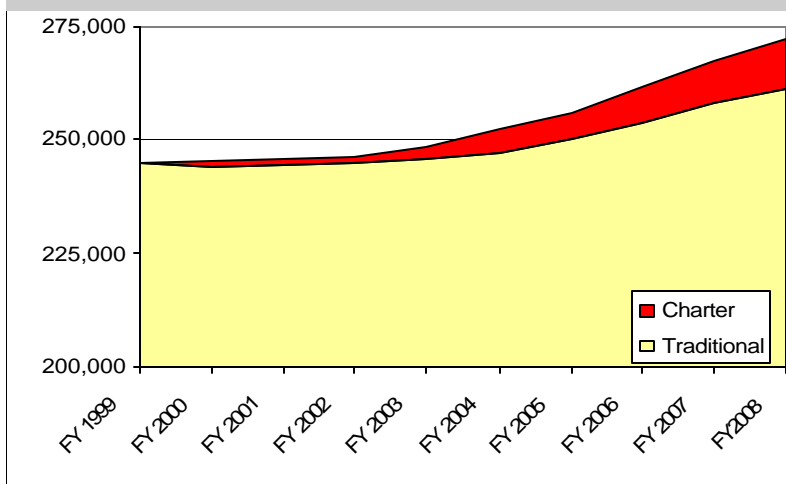
Note: The FY 2009 appropriation shifted 6.5 FTEs and \$498,500 from the campus program to the outreach program. This shift should slow the increase in campus costs per student while providing more funding to outreach programs where the majority of students are served.

Idaho School for Deaf and the Blind Average Annual Enrollment



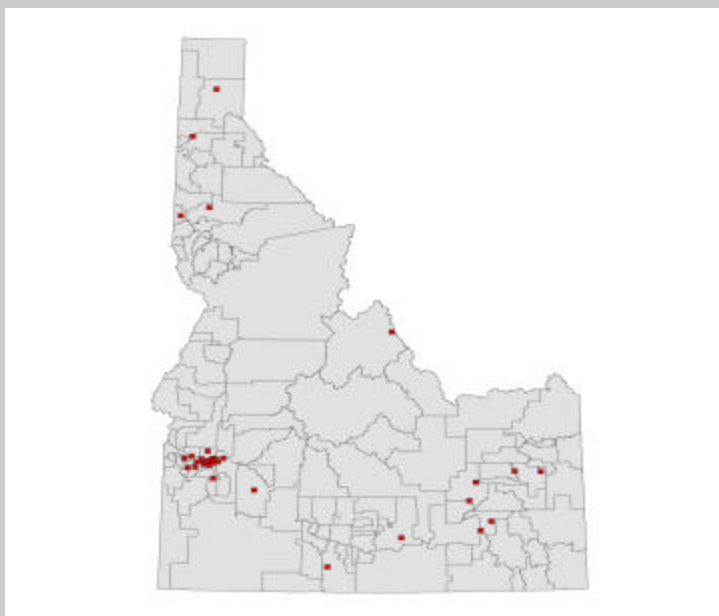
Source: Legislative Services Office and the Office of Performance Evaluations.

Traditional School and Charter School Enrollment, 10-Year Trend



Location of Charter Schools in Idaho, 2007-2008 School Year

26 Charter Schools and
4 Virtual Charter Schools



Higher Education
College & Universities
Student Enrollment

Fall Academic Enrollment

Headcount (full & part time)	1997	2007	Annual %Chg	Total %Chg
Boise State University	14,730	18,467	2.3%	25.4%
Idaho State University	10,615	11,719	1.0%	10.4%
University of Idaho	11,027	11,636	0.5%	5.5%
Lewis-Clark State College	2,485	2,753	1.0%	10.8%
Average	9,714	11,144	1.4%	14.7%

Fall Academic Enrollment

Full-Time Equivalent	1997	2007	Annual %Chg	Total %Chg
Boise State University	9,782	13,570	3.3%	38.7%
Idaho State University	8,163	8,444	0.3%	3.4%
University of Idaho	9,154	10,078	1.0%	10.1%
Lewis-Clark State College	1,927	2,203	1.3%	14.3%
Average	7,257	8,574	1.7%	18.1%

Fall 2007 Academic Enrollment

Full-Time Equivalent	Lower Div.	Upper Div.	Grad.	Prof.
Boise State University	9,061	3,605	904	-
Idaho State University	4,835	2,178	1,144	287
University of Idaho	5,135	3,534	1,077	332
Lewis-Clark State College	1,339	864	-	-
Average	5,093	2,545	781	155

Higher Education
College & Universities
Student Fees

For 2007-2008, student fees at Idaho universities were 88.2% of the WICHE* state average (\$4,994), while student fees at LCSC were 90.8% (\$4,508). Among WICHE state universities, Wyoming was the least expensive at \$3,554 (71.2% of average), while the most expensive state was Washington at \$6,626 (132.7% of average).

Annual Undergraduate Full-Time Student Fees	FY 1999	FY 2009	Annual %Chg	Total %Chg
Resident				
Boise State University	\$ 2,132	\$ 4,632	8.1%	117.3%
Idaho State University	\$ 2,180	\$ 4,664	7.9%	113.9%
University of Idaho	\$ 2,136	\$ 4,632	8.0%	116.9%
Lewis-Clark State College	\$ 2,044	\$ 4,296	7.7%	110.2%

Non-Resident				
Boise State University	\$ 8,012	\$ 13,208	5.1%	64.9%
Idaho State University	\$ 8,420	\$ 13,868	5.1%	64.7%
University of Idaho	\$ 8,136	\$ 14,712	6.1%	80.8%
Lewis-Clark State College	\$ 7,326	\$ 11,950	5.0%	63.1%

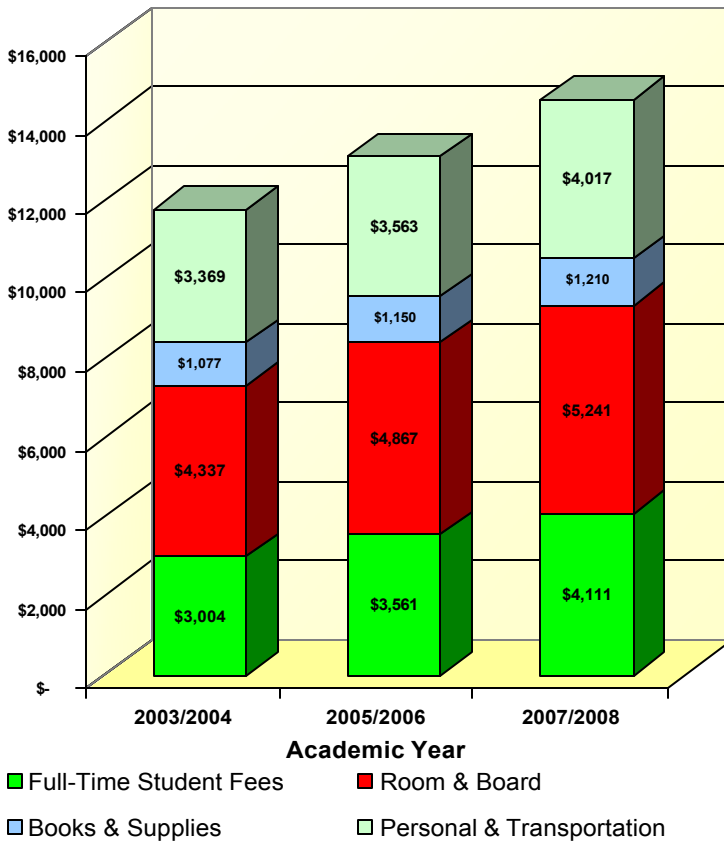
Percent Change Comparison	FY 1998	FY 2008	Annual %Chg	Total %Chg
Average ID Resident Tuition	\$ 1,942	\$ 4,328	8.3%	122.9%
WICHE Average**	\$ 2,431	\$ 4,656	6.7%	91.5%
Consumer Price Index	161.7	211.7	2.7%	30.9%

*The Western Interstate Commission on Higher Education member states are Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington and Wyoming.

** Reflects average resident undergraduate tuition and fees at public four-year institutions.

Higher Education **College & Universities** **Cost of Attending College**

For a traditional (i.e. single, no dependents), full-time (at least 12 credits), resident undergraduate student living independently, it costs approximately \$14,600 to attend an Idaho college or university for one academic year.



Sources & Assumptions: Based on average costs provided by institutions; maximum annual limit for federal loans; academic ability for scholarships; student 10 hour work week; examples of actual family Free Application for Federal Student Aid (FAFSA) completions; U.S. Census Bureau.

Higher Education
College & Universities
State Board of Education Allocation of Appropriations

One Year Comparative			\$	Total
Allocation	<u>FY 2008</u>	<u>FY 2009</u>	<u>Chg</u>	<u>%Chg</u>
By Campus				
BSU	\$125.7M	\$136.4M	\$10.6M	8.5%
ISU	\$106.1M	\$112.M	\$5.9M	5.6%
UI	\$139.7M	\$145.8M	\$6.1M	4.4%
LCSC	\$22.8M	\$25.6M	\$2.7M	12.0%
Systemwide	\$4.7M	\$3.1M	-\$1.6M	-33.4%
TOTAL	\$399.M	\$422.8M	\$23.8M	6.0%

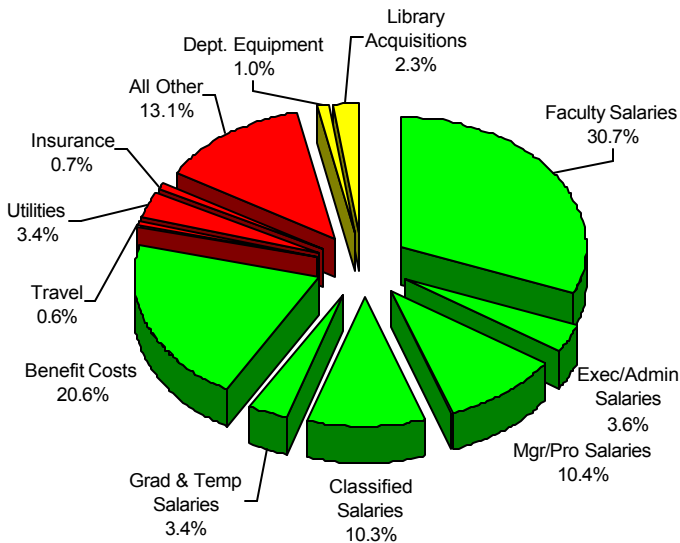
Ten Year Comparative			Annual Total	
Allocation	<u>FY 1999</u>	<u>FY 2009</u>	<u>%Chg</u>	<u>%Chg</u>
By Campus				
BSU	\$74.8M	\$136.4M	6.2%	82.4%
ISU	\$68.5M	\$112.M	5.0%	63.6%
UI	\$95.6M	\$145.8M	4.3%	52.5%
LCSC	\$14.5M	\$25.6M	5.8%	76.4%
Systemwide	\$3.4M	\$3.1M	-0.9%	-9.1%
TOTAL	\$256.7M	\$422.8M	5.1%	64.7%

Ten Year Comparative			Annual Total	
By Fund Source				
<u>Original Approp.</u>	<u>FY 1999</u>	<u>FY 2009</u>	<u>%Chg</u>	<u>%Chg</u>
General Fund	\$192.9M	\$285.2M	4.0%	47.8%
Endowment Funds	\$11.4M	\$8.6M	-2.8%	-24.4%
Total State Support	\$204.3M	\$293.7M	3.7%	43.8%
Student Fees	\$52.4M	\$129.1M	9.4%	146.3%
TOTAL	\$256.7M	\$422.8M	5.1%	64.7%

For every dollar Idaho spent on higher education in FY 2007, it spent 56¢ on Corrections (prisons), compared to 19¢ in FY 1987. Of the western states, Oregon had the highest ratio at \$1.06, while Wyoming was the lowest at 23¢. The national average was 60¢.

Source: "One in 100: Behind Bars in America", Pew Center on the States

Higher Education
College & Universities
FY 2009 Appropriated Funding
by Personnel, Operating & Capital Expenditures

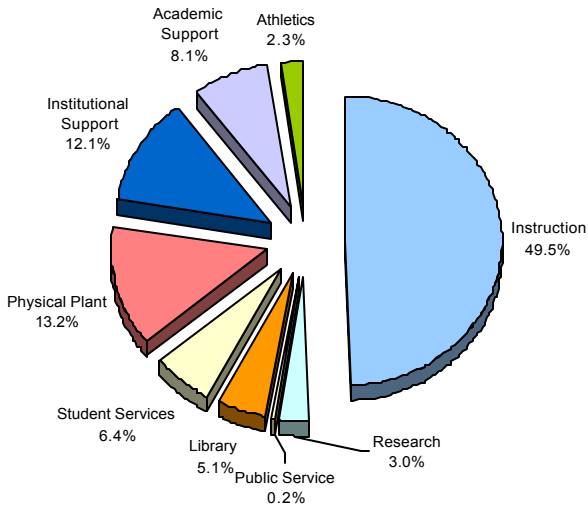


Personnel costs will account for 79% of the \$417.4 million (ongoing) distributed to the 4-year institutions. Of the \$329.5 million spent on employee compensation, the largest portion goes to faculty salaries and the next biggest slice goes to benefit costs for all employees.

Operating expenses account for 17.7% of the higher ed appropriation. Of the \$74 million spent on consumables, 19% is budgeted for utilities (\$14.1 million), 3.8% for insurance (\$2.8 million), and 3.2% on travel (\$2.4 million).

Capital Outlay totals 3.3% of the appropriation or \$13.8 million. Library acquisitions account for more than one-third of the durable goods purchased by the institutions.

Higher Education
College & Universities
Use of FY 2009 Appropriated Funding
by Functional Classification



Instruction: academic and professional-technical credit and non-credit courses including faculty.

Research: individual and/or project research, institutes and research centers.

Student Services: financial aid, counseling and career guidance, student health services, student newspapers, student organizations, intramural athletics, cultural events, etc.

Physical Plant: services and maintenance related to facilities and grounds.

Public Service: cooperative extension, conferences, institutes, radio & television, reference bureaus, consulting, etc.

Institutional Support: governing board, planning, programming, legal, fiscal, personnel, logistical, fund raising, investment, etc.

Academic Support: academic administration, computing services, libraries, museums, galleries, audio-visual services, etc.

Athletics: administration, marketing and student participation in intercollegiate men's and women's athletics.

Higher Education
College & Universities
Net Assets Balances (June 30, 2007)

Net Assets	BSU	ISU	UI	LCSC	Total
Invested in capital assets	\$160.8M	\$91.9M	\$202.6M	\$21.8M	\$477.2M
Restricted - expendable	\$20.2M	\$18.9M	\$39.8M	\$1.4M	\$80.4M
Restricted - nonexpendable			\$88.8M		\$88.8M
<i>Unrestricted (detail below)</i>	\$83.1M	\$31.5M	\$45.9M	\$7.8M	\$168.4M
Total Net Assets	\$264.2M	\$142.3M	\$377.1M	\$31.1M	\$814.7M
Unrestricted Net Assets Detail:					
Debt Service Reserve	\$19.2M	\$7.3M	\$9.9M	\$2.1M	\$37.6M
Dept. Fund Balances ¹	\$33.6M	\$20.2M	\$21.5M	\$4.1M	\$79.3M
Library Acquisitions ²	\$5.5M	\$4.4M	\$7.7M	\$1.1M	\$17.7M
Cap. Projects, M&O, etc. ³	\$27.4M	\$2.1M	\$12.7M	\$1.3M	\$43.4M
Unreserved Funds	\$2.5M	\$1.7M	\$2.2M	\$3.3M	\$9.7M
Total Unrestricted Net Assets	\$83.1M	\$31.5M	\$45.9M	\$7.8M	\$168.4M

¹ Department Fund Balances are derived from operations for such areas as Auxiliaries, Academic and Service Departments, Research, and Professional/Technical Education. These funds are held to be used in their respective departments, but can and have been used for any purpose at the discretion of the institution.

² These funds are used to assist in the acquisition and replacement of library materials and to stay abreast of technology changes in the way the library is accessed and used. These funds can and have been used for any purpose at the discretion of the institution.

³ These funds are reserved for capital projects, ongoing maintenance, facility repair and replacement, and start-up costs related to strategic mission. These funds can and have been used for any purpose at the discretion of the institution.

Definitions

Invested in Capital Assets: an institution's total investment in capital assets, net of accumulated depreciation and outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included.

Restricted - expendable: resources in which an institution is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

Restricted - nonexpendable endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

Unrestricted: revenue derived from student fees, state appropriations, and sales and services of educational departments. This also includes auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty and staff. Not all source of revenues noted above are necessarily present in the unrestricted balance (e.g. state General Funds are spent in the fiscal year appropriated and not carried over into the following fiscal year).

Higher Education Community Colleges Funding

The fastest growing revenue source for the two community colleges has been tuition and student fees, having increased by a total of 145.14% or 9.38% annually over the past 10 years.

Revenues	FY 1998	FY 2008	Annual % Chg	Total % Chg
CSI	\$15.1M	\$28.2M	6.5%	87.0%
CWI	N/A	\$5.M	N/A	N/A
NIC	\$16.8M	\$30.9M	6.2%	83.1%
Total	\$31.9M	\$64.M	7.2%	100.6%

Revenues by Fund Source (FY 2008)*

	CSI	CWI	NIC	TOTAL
General Funds	\$12.65M	\$5.M	\$10.93M	\$28.59M
Liquor Funds	\$.15M	\$.M	\$.15M	\$.3M
Property Taxes	\$4.17M	\$.M	\$9.01M	\$13.17M
Tuition & Fees	\$7.2M	\$.M	\$8.05M	\$15.25M
County Tuition	\$1.42M	\$.M	\$.74M	\$2.15M
Miscellaneous	\$2.6M	\$.M	\$1.98M	\$4.58M
Total	\$28.2M	\$5.M	\$30.9M	\$64.M

* This does not reflect the total revenues for the community colleges, as there are other non-appropriated funds such as auxiliary enterprises and grants & contracts which are not included.

Community College District Property Taxes

The maximum allowable property tax levy for community colleges is .00125 of market value for assessment purposes on all taxable property within the community college district. §33-2111, Idaho Code

College of Southern Idaho has two counties (Jerome and Twin Falls) within its property tax district. CSI's levy in FY 2008 was .000798.

College of Western Idaho has two counties (Ada and Canyon) within its property tax district. CWI will assess its first levy in 2009.

North Idaho College has one county (Kootenai) within its property tax district. NIC's levy in FY 2008 was .000509.

CSI & NIC each received \$500,000 in FY 1998 and \$1.6 million in FY 2002 in additional General Funds to provide property tax relief.

Higher Education
Community College
Student Enrollment & Fees

Fall Academic Enrollment			Annual	Total
<u>Full-Time Equivalent</u>	<u>1997</u>	<u>2007</u>	<u>%Chg</u>	<u>%Chg</u>
College of Southern Idaho	2,452	3,183	2.6%	29.8%
North Idaho College	2,343	2,821	1.9%	20.4%
Total	4,795	6,004		

Fall Academic Enrollment			Annual	Total
<u>Headcount (full & part time)</u>	<u>1997</u>	<u>2007</u>	<u>%Chg</u>	<u>%Chg</u>
College of Southern Idaho	4,051	5,941	3.9%	46.7%
North Idaho College	3,175	4,087	2.6%	28.7%
Total	7,226	10,028		

Annual Resident			Annual	Total
<u>Full-Time Student Fees</u>	<u>FY 1999</u>	<u>FY 2009</u>	<u>%Chg</u>	<u>%Chg</u>
College of Southern Idaho	\$ 1,230	\$ 2,280	6.4%	85.4%
North Idaho College	\$ 1,128	\$ 2,266	7.2%	100.9%
Average	\$ 1,179	\$ 2,273	6.8%	92.8%

College of Western Idaho

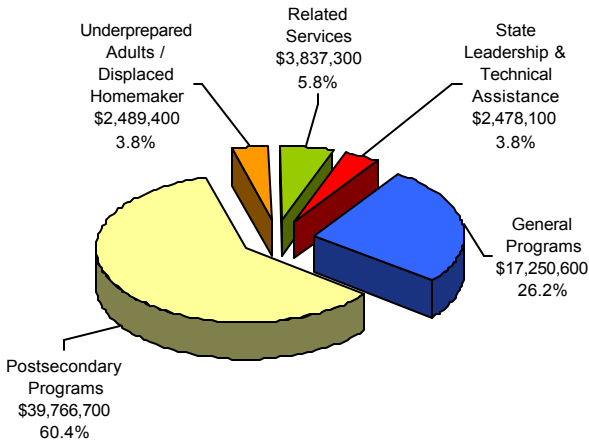
The newly created College of Western Idaho will begin offering for-credit academic courses in January, 2009. Tuition and fees for the Spring 2009 semester will be \$1,428.

CWI has entered into a partnership agreement with CSI for purposes of accreditation and the ability to offer federal student financial aid.

Tuition at the community colleges is set by each colleges' respective Board of Trustees, and may be increased by increments of not more than 10% per year to a maximum tuition of \$2,500 per year for full-time, academic students, who are residents of the community college district. §33-2110, *Idaho Code*

Professional-Technical Education

Allocation of FY 2009 Appropriation by Program*



FY 2009 Appropriation by Fund Source*

	FY 2009	% of Total
General Funds	\$54,849,400	83.3%
Dedicated Funds	\$1,141,900	1.7%
Federal Funds	\$9,830,800	14.9%
TOTAL	\$65,822,100	

* Does not include \$50,000 (one-time) General Funds and \$16,900 (ongoing) dedicated fund spending authority appropriated in H687 (2008).

PTE Postsecondary Tuition & Fees

Tuition and fees at the technical colleges are the same as the undergraduate tuition and fees at each respective institution. Student fees are included in the institutions' budgets to support PTE plant facility maintenance and operations since the PTE Postsecondary Programs appropriation is intended to fund 100% of the direct costs.

Professional-Technical Education Postsecondary Programs

Allocation of Appropriations

Technical Colleges	FY 2008	FY 2009	Total %Chg
Boise State University	\$7.21M	\$7.58M	5.1%
College of Southern Idaho	\$6.01M	\$6.21M	4.8%
E. Idaho Tech. College	\$6.31M	\$6.54M	4.5%
Idaho State University	\$10.17M	\$10.66M	4.8%
Lewis-Clark State College	\$4.01M	\$4.22M	3.5%
North Idaho College	\$4.36M	\$4.55M	5.2%
Total	\$38.07M	\$39.77M	4.4%
Average	\$6.35M	\$6.63M	4.4%

Year-End Enrollment

Full-Time Equivalent	FY 1998	FY 2008	Annual % Chg	Total % Chg
Boise State University	829	824	-0.1%	-0.6%
College of Southern Idaho	1,191	1,036	-1.4%	-13.0%
E. Idaho Tech. College	410	369	-1.0%	-10.0%
Idaho State University	542	765	3.5%	41.1%
Lewis-Clark State College	362	440	2.0%	21.5%
North Idaho College	370	591	4.8%	59.7%
Total	3,704	4,025	0.8%	8.7%
Average	617	671	0.8%	8.7%

Year-End Enrollment

Headcount (full & part time)	FY 1998	FY 2008	Annual % Chg	Total % Chg
Boise State University	1,098	1,491	3.1%	35.8%
College of Southern Idaho	1,673	2,060	2.1%	23.1%
E. Idaho Tech. College	688	554	-2.1%	-19.5%
Idaho State University	1,203	1,889	4.6%	57.0%
Lewis-Clark State College	466	676	3.8%	45.1%
North Idaho College	1,301	1,301	0.0%	0.0%
Total	6,429	7,971	2.2%	24.0%
Average	1,072	1,329	2.2%	24.0%

Health and Human Services





Health & Human Services

<u>Original Appropriations</u>	<u>FY 1999</u>	<u>FY 2009</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Med. Indigent Health Care	\$12.1	\$20.8	5.5%	71.1%
Health & Welfare	837.7	1,893.6	8.5%	126.0%
Environmental Quality	34.4	---	---	(100.0%)
Child Welfare	41.4	60.8	3.9%	46.7%
Commissions & Councils	2.0	4.8	9.0%	137.6%
Indirect Support Services	26.3	37.8	3.7%	43.7%
Medical Assistance	492.8	1,407.2	11.1%	185.6%
Mental Health Services	43.7	40.5	(0.8%)	(7.3%)
Public Health Services	40.9	83.7	7.4%	104.7%
Service Integration	---	2.6	---	---
Psychiatric Hospitalization	---	32.7	---	---
Devel Disabled	35.3	43.6	2.1%	23.4%
Veterans Services	12.7	---	---	(100.0%)
Welfare	108.1	145.9	3.0%	35.0%
Substance Abuse	---	33.9	---	---
Independent Living Council	---	.5	---	---
Public Health Districts	8.3	11.3	3.2%	36.6%
Total	\$858.1	\$1,926.2	8.4%	124.5%

By Fund Source

General	\$273.1	\$619.0	8.5%	126.7%
Dedicated	80.1	140.0	5.7%	74.7%
Federal	504.9	1,167.3	8.7%	131.2%
Total	\$858.1	\$1,926.2	8.4%	124.5%

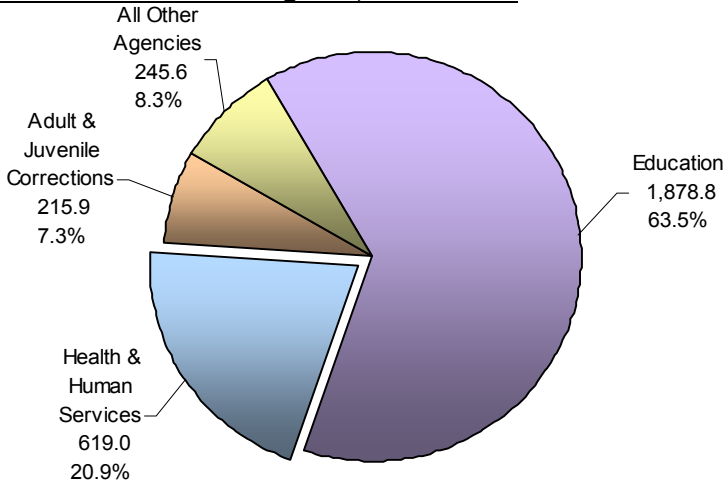
Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ **Medicaid Reform:** During the 2006 session, legislation was approved that reformed Idaho's Medicaid program. Under the adopted reform the Medical Assistance Division's appropriation was split into four budgeted programs: Medicaid Administration & Medical Management, Dual Eligible Individuals, Services for Individuals with Disabilities, and Services to Working-Age Adults and Healthy Children.

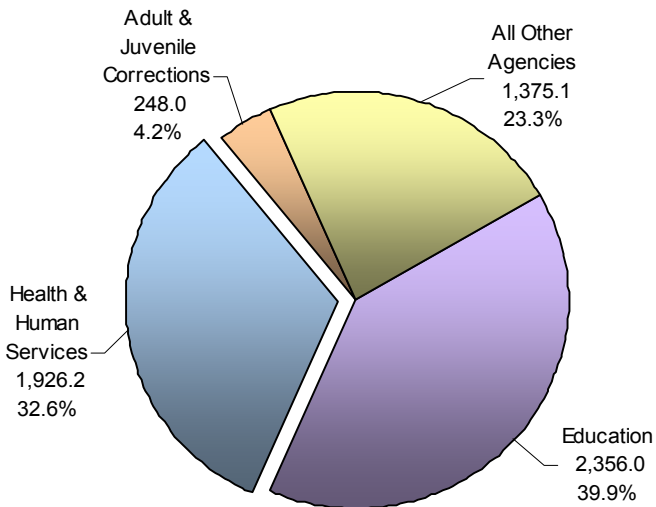
FY 2009 State Appropriations

About 21% percent of all state dollars are expended for health and social service programs; these programs account for 33% of the total state budget when all other fund sources are considered

State General Fund Budget \$2,959.3 Million



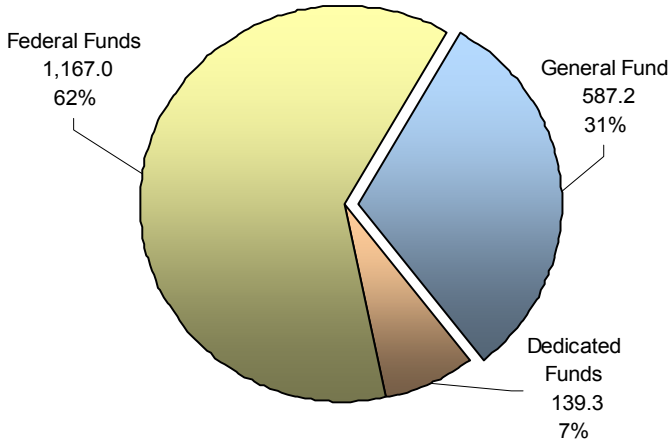
Total State Budget \$5,905.3 Million



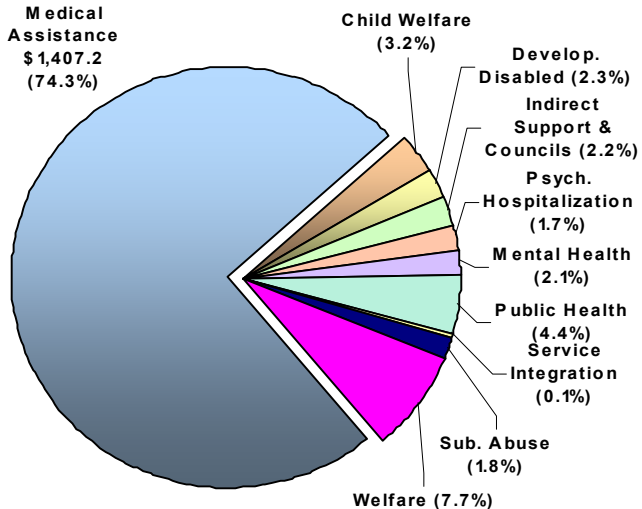
FY 2009 DHW Appropriation: \$1,894 M

Over 74% of all monies appropriated to the Department of Health and Welfare are expended for medical services and long-term care on behalf of low-income people with limited resources

Appropriation by Fund Source



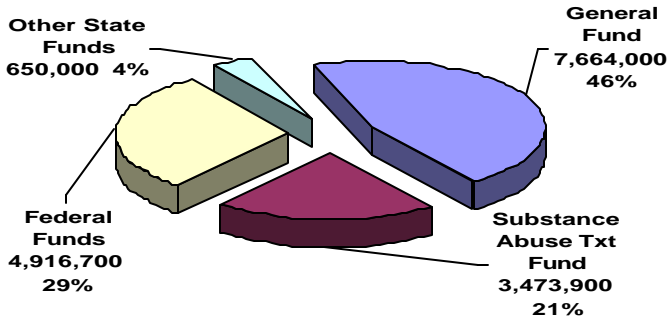
Appropriation by Division (millions)



Statewide Community-Based Substance Abuse Treatment Expenditures

The state expends substance abuse treatment funds for community based treatment through the Idaho Department of Health & Welfare. The funding is allocated from the General Fund, the Substance Abuse Treatment Fund which is comprised of beer & wine taxes revenue from the liquor surcharge, other dedicated funds, and federal funds.

FY 2008 IDHW Substance Abuse Treatment Expenditures



FY 2008 EXPENDITURE BREAKOUT

	Expenditures	Case Counts (Unduplicated)	Completed Treatment
Prevention & Administration	\$1,417,316	NA	NA
Non-Criminal Justice Clients			
Adults	\$634,049	507	70
Adolescents	\$72,834	98	11
Total	\$706,882	605	81
Criminal Justice Clients			
Adults	\$9,054,942	4,704	1,079
Adolescents	\$2,383,886	1,117	174
Total	\$11,438,828	5,821	1,253
Drug Court Clients			
Adults	\$2,830,006	1,272	259
Adolescents	\$311,521	135	11
Total	\$3,141,527	1,407	270
STATEWIDE TOTAL	\$16,704,554	7,833	1,604

High Cost Services by Client Type

	Average Cost for the Service	
Non-Criminal Justice Clients		
Adults	Transitional Housing	\$8,582
Adolescents	Residential Treatment	\$6,570
Criminal Justice Clients		
Adults	Transitional Housing	\$12,085
Adolescents	Residential Treatment	\$8,626
Drug Court Clients		
Adults	Residential Treatment	\$4,656
Adolescents	Residential Treatment	\$6,336

Medicaid Comparison of Idaho to Western States and Nation

Western States	% Population Enrolled 2006	Per Capita Exp. 2006	\$ Exp. Per Beneficiary 2006	% Chg in Medicaid Expend. 2006-2007
Idaho	11.3%	\$701	\$6,216	2.3%
<i>State Rank</i>	38	44	32	37
Oregon	10.9%	\$786	\$7,207	0.0%
<i>State Rank</i>	40	37	19	44
Washington	15.7%	\$867	\$5,529	2.0%
<i>State Rank</i>	17	27	40	38
Nevada	6.7%	\$472	\$7,061	-7.2%
<i>State Rank</i>	50	50	23	49
Utah	7.7%	\$562	\$7,313	3.0%
<i>State Rank</i>	49	49	16	34
Montana	8.4%	\$760	\$9,041	0.8%
<i>State Rank</i>	45	41	9	42
Wyoming	12.2%	\$814	\$6,685	11.0%
<i>State Rank</i>	33	35	27	9
National	14.8%	\$998	\$6,744	7.3%

SOURCE: Health Care State Rankings 2008, Morgan (CQ Press)

- ◆ When comparing Medicaid enrollment, six of the seven Western states rank in the lower half nationally.
- ◆ From 2006 to 2007, the percentage change in Medicaid expenditures in Idaho was 2.3%, while the national average percentage increase was 7.3%.
- ◆ Idaho's percentage growth in Medicaid expenditures from 2006-2007 is the third highest of the seven Western states.

Medicaid Expenses in Idaho by Service Type (Millions)

Type of Services	FY 2008 Actuals	FY 2009 Estimate	FY 2010 Estimate
Inpatient Hospital	\$174.5	\$196.2	\$221.7
Nursing Facility	153.0	160.1	174.5
Prescribed Drugs	115.8	124.9	138.5
Waivered Services	148.6	152.3	164.1
Physician Services	66.7	67.7	71.3
Mental Health	104.7	114.1	130.2
Outpatient Hospital	59.9	63.2	68.1
Developmental Disability Center	58.2	59.8	61.1
ICF-MR Care	36.7	37.7	38.9
DSH & UPL	22.9	26.1	26.1
Dental Services	12.5	9.4	11.7
<i>Dental Prepaid Health Plan</i>	22.1	28.6	30.5
CHIP & Access Card	39.2	49.9	60.6
Targeted Case Management	13.5	14.8	17.0
Personal Care Services	26.5	26.8	28.9
Medical Transportation	19.6	20.9	23.4
Durable Medical Equip/Supplies	15.2	16.0	17.0
Medicare Parts A&B	31.3	39.7	38.5
<i>Medicare Prepaid Health Plan</i>	2.5	2.4	2.6
Home Health Services	8.1	9.3	10.6
Other Practitioners	10.8	11.7	13.3
Physical Therapy	6.9	7.3	7.7
Lab & Radiology Services	12.9	14.0	15.3
EPSDT Services	10.5	12.3	15.4
Rural Health Clinic Services	6.6	6.5	6.5
Federally Qualified Health Center	8.3	9.0	10.9
School District Services	21.2	28.7	38.6
Ambulatory Surgical Centers	20.6	22.8	26.2
Indian Health Services	2.4	2.2	2.1
Primary Care Case Management	6.4	7.0	7.6
Prosthetic & Orthotic	1.5	1.6	1.7
Group Health Plan Payments	2.4	2.9	3.1
Optician Services & Supplies	1.0	1.1	1.1
Outpatient Rehabilitation	2.4	2.5	2.7
Family Planning & Sterilizations	3.3	3.5	4.0
Hospice Benefits	5.4	7.0	7.9
Audiologist	0.4	0.4	0.4
Breast/Cervical Cancer	3.5	3.8	4.1
Miscellaneous	3.7	3.9	3.9
Total	\$1,261.7	\$1,368.1	\$1,507.8
Dollar Difference	112.9	106.4	139.7
% Change from previous year	9.8%	8.4%	10.2%

Public Safety



Public Safety

<u>Original Appropriations</u>	<u>FY 1999</u>	<u>FY 2009</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Correction Dept.	89.1	196.8	8.2%	120.8%
Management Services	13.2	12.8	(0.3%)	(2.6%)
State Prisons	75.0	79.1	0.5%	5.4%
Private Prisons	---	25.8	---	---
County & Out-of-State	---	24.5	---	---
Alternative Placement	---	.0	---	---
Community Corrections	---	27.1	---	---
Education & Treatment	---	3.7	---	---
Medical Services	---	21.3	---	---
Pardons & Parole Com.	.9	2.4	9.9%	157.0%
Judicial Branch	23.6	43.3	6.2%	82.9%
Juvenile Corrections	36.5	51.2	3.4%	40.3%
State Police	43.2	66.2	4.4%	53.3%
Brand Inspection	2.1	2.7	2.4%	26.4%
Police, Division of State	37.4	58.2	4.5%	55.5%
POST Academy	2.5	4.5	5.8%	76.0%
Racing Commission	1.1	.9	(2.4%)	(21.8%)
Total	\$192.5	\$357.5	6.4%	85.7%

By Fund Source

General	\$143.3	\$272.3	6.6%	90.1%
Dedicated	36.0	67.2	6.4%	86.5%
Federal	13.2	18.0	3.2%	36.5%
Total	\$192.5	\$357.5	6.4%	85.7%

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ Prior to FY 2009, the Department of Correction was organized into four divisions — Support Division, Operations Division, Idaho Correctional Center (private prison), and the Commission of Pardons and Parole.
- ◆ As appropriated for FY 2009, reorganized the department into nine major cost centers for the purpose of promoting better transparency. Those cost centers include Management Services, State Prisons, Private Prisons, County & Out-of-State Placement, Correctional Alternative Placement, Community Corrections, Education and Treatment, Medical Services, and the Commission of Pardons and Parole.

Forecast vs. Actual Prison Commitments

*The Number of New Court Commitments to
Probation, Rider, and Term Fall Below Forecast*

Status	FY 2008 Court Commitments		Variance	
	Forecast	Actual	Number	Percent
Probation	3,072	2,715	(357)	(11.6%)
Rider	1,043	920	(123)	(11.8%)
Term	738	573	(165)	(22.4%)
Total	4,853	4,208	(645)	(13.3%)

- ◆ The table above compares forecast and actual court commitments by status for Fiscal Year 2008.
- ◆ Total actual commitments were 4,208, while the forecast had assumed an increase of 4,853.
- ◆ Actual commitments were 13.3% less than forecast with an overall reduction of 645 in anticipated prison commitments.
- ◆ One would have to go all the way back to 2004 to see fewer total commitments.
- ◆ Probation contributed the greatest amount to the variance with 357 fewer than anticipated and was 11.6% less than forecast.
- ◆ Rider commitments were 123, or 11.8% less than forecast.
- ◆ Term commitments were 165, or 22.4% less than forecast.
- ◆ Although term variance was smaller in magnitude than probation, the variance percentage is higher because the term forecast value is substantially smaller.
- ◆ This is an unusually high variance for forecast court commitments, and indicates substantial changes from historical commitment patterns.
- ◆ Virtually all the variance can be attributed to lower crime rates or substantial changes in criminal justice system practices.

Prison Commitments by Crime Category

With the Exception of Alcohol Related Crimes, All Other Crime Categories Were Less Than Forecast

Crime Category	FY 2008 Court Commitments		Variance	
	Forecast	Actual	Number	Percent
Alcohol	350	578	228	65.1%
Assault	756	733	(23)	(3.0%)
Drug	1,849	1,395	(454)	(24.6%)
Murder/Man	50	37	(13)	(26.0%)
Property	1,509	1,149	(360)	(23.9%)
Sex	339	316	(23)	(6.8%)
Total	4,853	4,208	(645)	(13.3%)

- ◆ Both drug and property crimes were substantially lower than the 2008 forecast anticipated, while the alcohol group was much higher.

Court Filings, Arrests, and Incidents Reported

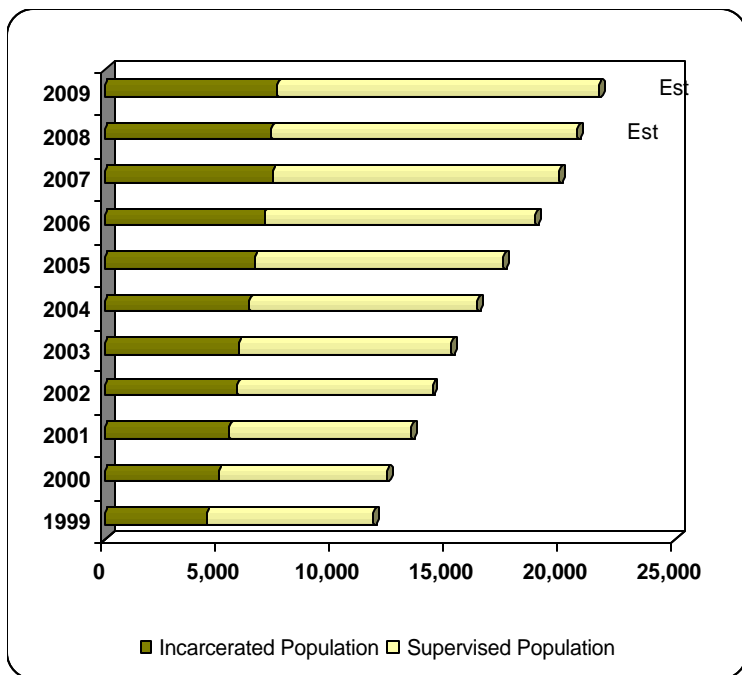
Calendar Year	Felony Court Filings	Arrests Reported	Incidents Reported
2000	19,612	31,340	80,545
2001	20,212	31,555	81,139
2002	20,679	31,608	83,186
2003	21,597	32,310	84,578
2004	21,918	31,628	84,845
2005	22,792	28,308	82,591
2006	21,691	30,841	80,458
2007	20,403	31,205	78,351
<u>% Chg</u>	(10.5%)	10.3%	(5.1%)

Percent change is 2007 over 2005

- ◆ As illustrated in the above table, court filings have declined over the past two years.
- ◆ Arrests for 2006 and 2007 were lower than for the period 2002 through 2004.
- ◆ Incidents reported have also been on the decline over the past three years.

Incarcerated and Supervised Inmate Population

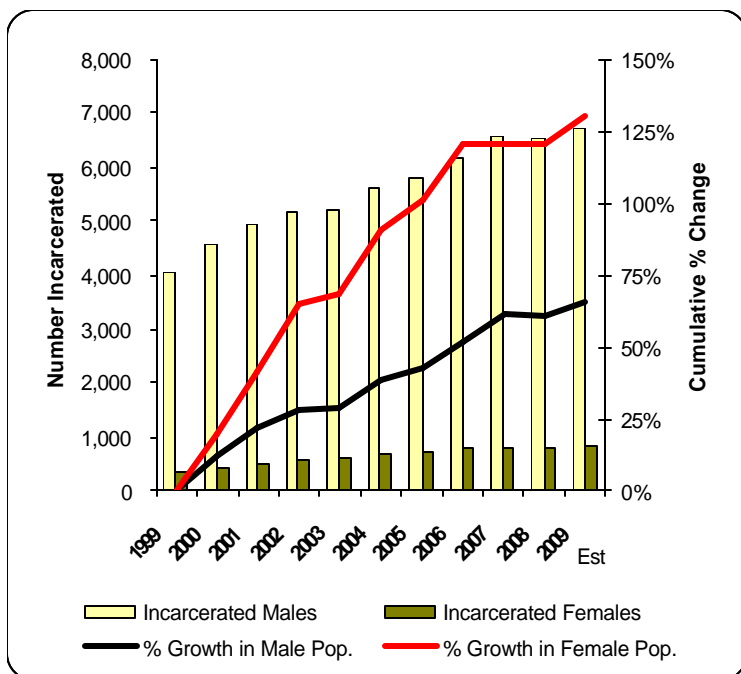
*The Number of Adults in the Correctional Population
Continues to Increase*



- ◆ In 2009, it is estimated that over 21,000 people in Idaho were under some form of correctional supervision including:
 - Prison.** Confinement in an institution of the Department of Correction for persons convicted of serious crimes.
 - Probation.** Court ordered community supervision of convicted offenders by the Department of Correction.
 - Parole.** Community supervision of convicted offenders by the department after a period of incarceration.
 - Retained Jurisdiction.** Court ordered sentencing alternative to target those offenders who might, after a period of programming and evaluation, be viable candidates for probation rather than incarceration.
- ◆ In 1999 the total number of incarcerated and supervised offenders was 11,714 compared to an estimated 21,586 in 2009.
- ◆ The historical average annual percent increase between 1999 and 2009 for incarcerated and supervised offenders is estimated at 6.1%.

Prison Population Growth by Gender

Between 1999 and 2009, the Percentage of Female Prisoners is Expected to Increase Substantially in Relation to the Male Population



- ◆ The number of incarcerated males was 4,060 in 1999, but is expected to grow to an estimated 6,731 in 2009, a cumulative increase of 66%.
- ◆ The number of incarcerated females was 362 in 1999, but is expected to reach an estimated 832 in 2009, a cumulative increase of 130%.
- ◆ Since female counts are small, percentage increases are not a particularly good measure of comparison between genders. However, the tendency for female offenders to increase at a somewhat higher rate than male offenders is generally true across forecast years.
- ◆ The historical average percent increase for males between 1999 and 2009 is estimated at 5.2%, while the historical average percent increase for females is currently estimated at 10.2%.
- ◆ Women made up 8.2% of the total imprisoned population in 1999, and is expected to comprise 11% in 2009.

Idaho Inmate Demographics by Gender, Ethnicity, Age, and Crime Category

Inmates Housed in a Variety of Settings

Description	Prison	CWC	ICC	Out of State	County Jails	Total	% of Total
By Gender							
Male	3,802	335	1,453	605	344	6,539	89.1%
Female	549	96	0	0	154	799	10.9%
Total	4,351	431	1,453	605	498	7,338	100.0%
By Ethnicity							
White	3,403	351	1,017	398	373	5,542	75.5%
Hispanic	620	46	312	154	74	1,206	16.4%
Indian	179	18	43	22	26	288	3.9%
Black	79	11	44	17	9	160	2.2%
Asian	17	1	7	5	2	32	0.4%
Other	17	2	8	2	6	35	0.5%
Unknown	36	2	22	7	8	75	1.0%
Total	4,351	431	1,453	605	498	7,338	100.0%
By Age							
18-20	151	4	28	0	10	193	2.6%
21-25	812	38	302	39	95	1,286	17.5%
26-30	795	74	305	87	110	1,371	18.7%
31-35	600	68	216	103	75	1,062	14.5%
36-40	525	60	177	93	74	929	12.7%
41-45	504	90	150	87	61	892	12.2%
46-50	435	57	136	96	44	768	10.5%
51-55	235	31	57	54	17	394	5.4%
Over 55	294	9	82	46	12	443	6.0%
Total	4,351	431	1,453	605	498	7,338	100.0%
By Crime							
Alcohol	326	42	43	5	41	457	6.2%
Assault	912	45	445	119	77	1,598	21.8%
Drug	1,109	188	244	80	172	1,793	24.4%
Murder/Man.	233	7	63	106	4	413	5.6%
Property	996	149	296	24	155	1,620	22.1%
Sex Offense	775	0	362	271	49	1,457	19.9%
Total	4,351	431	1,453	605	498	7,338	100.0%

CWC = Community Work Centers

ICC = Idaho Correctional Center (Private Prison)

SOURCE: Idaho Department of Correction, July, 2008

Natural Resources



Natural Resources

<u>Original Appropriations</u>	<u>FY 1999</u>	<u>FY 2009</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Environmental Quality	---	\$63.6	---	---
Fish & Game	56.7	76.6	3.1%	35.2%
Land Board	25.8	44.2	5.5%	71.4%
Investment Board	---	.6	---	---
Lands	25.8	43.6	5.4%	69.0%
Parks & Recreation	28.2	46.5	5.1%	64.9%
Parks & Recreation	27.2	44.9	5.1%	64.8%
Lava Hot Springs	1.0	1.6	5.3%	67.8%
Water Resources	17.9	24.6	3.2%	37.2%
Total	\$128.6	\$255.5	7.1%	98.7%

By Fund Source

General	\$30.7	\$55.9	6.2%	82.0%
Dedicated	67.5	115.9	5.6%	71.8%
Federal	30.4	83.7	10.6%	175.1%
Total	\$128.6	\$255.5	7.1%	98.7%

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ S1426 of 2000 moved the Division of Environmental Quality (DEQ) in the Department of Health and Welfare to a stand-alone Department of Environmental Quality effective July 1, 2000. The FY 1999 DEQ budget was \$34.4 million resulting in a 6.3% annual change or 84.6% change over 10 years.
- ◆ H643aa of 1998 moved the Endowment Fund Investment Board (EFIB) under the Land Board effective July 1, 2000. The FY 1999 EFIB budget was \$508,300 resulting in a 2% annual change or 22.2% change over 10 years.
- ◆ Adjusting for the DEQ, and the EFIB budgets in FY 1998, the annual change for the Natural Resources functional area would be 4.6% instead of 7.1% and the total change would be 56.2% instead of 98.7% for the ten-year period.
- ◆ The Natural Resources Functional Area has 1.9% of the General Fund Appropriation, 11.2% of the dedicated funds appropriation, and 4.4% of the federal funds appropriation for a total of 4.3% of the \$5.9 billion all funds original appropriations (see pages 7 and 9).

Fish and Game License and Tag Sales

Number Sold

Description	FY 2003	FY 2008	Change 03 to 08	Percent Change
Resident Combination	123,691	121,231	(2,460)	(2.0%)
Res. Sportsman's Package	17,464	19,936	2,472	14.2%
Resident Fishing	121,557	125,906	4,349	3.6%
Resident Hunting	59,247	57,656	(1,591)	(2.7%)
Resident Misc. Licenses	16,953	20,664	3,711	21.9%
Non-resident Combination	1,471	2,440	969	65.9%
Non-resident Fishing	18,333	22,245	3,912	21.3%
Non-resident Hunting	25,442	27,005	1,563	6.1%
Non-res Misc. Licenses	18,601	19,731	1,130	6.1%
1-Day Fishing Licenses	130,308	118,696	(11,612)	(8.9%)
Resident Tags	193,844	199,623	5,779	3.0%
Non-Resident Tags	32,404	39,076	6,672	20.6%
Miscellaneous Permits	150,775	151,749	974	0.6%
Controlled Hunt Applications	109,834	139,577	29,743	27.1%
Total	1,019,924	1,065,535	45,611	4.5%

- ◆ From fiscal year 2003 to fiscal year 2008, Idaho Fish and Game sales increased by 45,611 or 4.5%. The increase was largely due to more controlled hunt applications, resident and non-resident tags and fishing licenses.
- ◆ The number of resident combination licenses fell by 2,460 during the five year period but was offset by an increase of 2,472 resident sportsman's packages.
- ◆ HB 699 of 2000 (Chapter 211), authorized non-resident combination hunting and fishing licenses. The number sold rose 65.9% from 1,471 in FY 2003 to 2,440 in FY 2008. At the same time, non-resident hunting licenses increased by 6.1% and non-resident fishing licenses increased by 21.3%.
- ◆ Non-residents purchase over 90% of the 1-day fishing licenses which were down from levels of five years ago by 11,612. This figure does not include consecutive day licenses.
- ◆ The number of miscellaneous licenses (e.g. disabled, furlough, youth graduate) increased by 21.9% (3,711) for residents and by 6.1% (1,130) for non-residents. The number of miscellaneous permits increased by .6% (974) for residents and non-residents. Examples of miscellaneous permits include the archery permit, steelhead permit, muzzleloader permit, 2-pole stamp, and commercial licenses.

Fish and Game Receipts

(\$ in Millions)

Description	FY 2003 Actual	FY 2008 Actual	Change 03 to 08	Percent Change
Fish and Game Fund				
Licenses & Permits	\$28.860	\$35.309	\$6.449	22.3%
Federal Reimburs.	25.765	30.709	4.945	19.2%
Priv. & Loc. Reimburs.	2.317	4.516	2.200	94.9%
Priv. & Loc. Trusts	.644	.728	.084	13.1%
Primary/Sec. Depred.	.158	.168	.010	6.1%
Miscellaneous Income	1.364	.703	(.662)	(48.5%)
Total Fish & Game:	\$59.107	\$72.132	\$13.026	22.0%
Set-Aside Funds:				
Habitat Acq. and Devel.	.541	.484	(.056)	(10.4%)
Salmon & Steelhead Tag	.412	.308	(.104)	(25.2%)
Winter Feed/Hab. Impr.	.401	.410	.008	2.1%
Non-game Programs	.049	.017	(.032)	(65.9%)
Meat Proc. Charges	.008	.012	.003	42.0%
Adjustments	(.007)	.003	.010	(141.7%)
Total Set-Aside:	\$1.404	\$1.233	(\$.184)	(13.1%)
Grand Total	\$60.511	\$73.366	\$12.842	21.2%

- ◆ The 2000 legislature approved HB 699 to increase license and permit fees effective May 1, 2000. The fee bill also eliminated the upland game stamp and the migratory water fowl stamps. The net effect was an increase of about 20% or \$4.8 million in revenues. After the 2000 license increase, revenues leveled off between FY 2002 and FY 2004.
- ◆ The 2005 legislature approved SB 1191 to increase license and permit fees effective July 1, 2005. The legislation increased fish and game licenses and tags by an average of 10% including a 25 cent increase in vendor payments. License and fee revenues for the department increased about \$4.8 million from FY 2004 to FY 2006.
- ◆ The rate of growth in Fish and Game revenue from Licenses and Permits was 22.3% or 4.1% annualized for the five-year period from FY 2003 to FY 2008. This compares to 16.3% and 3.1% annualized for the consumer price index for all urban consumers.
- ◆ Private and local reimbursements increased by 94.9% over the five-year period from FY 2003 to FY 2008. Private reimbursements include money received from civil penalties, and money received for specific projects spelled out in contracts or agreements. It includes mitigation funds from Idaho Power and pass-through monies from the Office of Species Conservation.

Cost to Hunt for a Resident 2008

(Includes licenses, tags & vendor fees)

Rank	Deer		Elk		Sheep		Antelope	
1	\$24.00	MT	\$28.00	MT	\$109.50	WA	\$27.00	MT
2	\$32.50	ID	\$39.42	WA	\$124.00	OR	\$39.00	CO
3	\$39.00	CO	\$43.50	ID	\$134.50	WY	\$44.00	ID
4	\$39.42	WA	\$54.00	CO	\$138.00	MT	\$50.50	WY
5	\$42.00	OR	\$57.00	OR	\$165.00	NM	\$59.00	OR
6	\$43.00	NM	\$69.50	WY	\$166.00	NV	\$65.00	NM
7	\$55.50	WY	\$71.00	UT	\$193.50	ID	\$76.00	UT
8	\$61.00	UT	\$95.00	NM	\$259.00	CO	\$106.00	NV
9	\$64.85	CA	\$153.75	AZ	\$304.75	AZ	\$117.25	AZ
10	\$74.50	AZ	\$171.00	NV	\$372.60	CA	\$156.85	CA
11	\$76.00	NV	\$392.85	CA	\$534.00	UT	NA	WA
Ave.	\$50.16		\$106.82		\$227.35		\$74.06	

Cost to Hunt for a Non-resident

(Includes licenses, tags & vendor fees)

Rank	Deer		Elk		Sheep		Antelope	
1	\$274.00	NM	\$394.20	WA	\$634.95	CA	\$215.00	MT
2	\$324.00	CO	\$438.00	OR	\$765.00	MT	\$282.00	NM
3	\$330.00	UT	\$453.00	UT	\$1,095.50	WA	\$298.50	WY
4	\$338.50	WY	\$514.00	ID	\$1,160.00	OR	\$324.00	CO
5	\$341.00	OR	\$534.00	CO	\$1,355.00	NV	\$353.00	UT
6	\$343.00	MT	\$547.00	NM	\$1,558.75	AZ	\$354.00	OR
7	\$363.60	CA	\$593.00	MT	\$1,578.00	UT	\$400.00	ID
8	\$384.00	AZ	\$603.50	WY	\$1,769.00	CO	\$455.00	NV
9	\$394.20	WA	\$746.25	AZ	\$1,907.25	ID	\$499.95	CA
10	\$395.00	NV	\$1,229.70	CA	\$2,278.50	WY	\$636.25	AZ
11	\$400.00	ID	\$1,360.00	NV	\$3,172.00	NM	NA	WA
Ave.	\$353.39		\$673.88		\$1,570.36		\$381.77	

Source: Idaho Department of Fish and Game Survey

- ◆ Idaho ranks in the lower half of the eleven Western states for resident costs to hunt deer, elk, and antelope but not sheep.
- ◆ Idaho ranks in the top half of the eleven Western states for non-resident costs to hunt deer, bighorn sheep, and antelope but not elk.

Cost to Fish for a Resident 2008

Rank	State	License	1 Day	2 Day	3 Day
1	Washington	\$21.90	\$7.50	\$10.50	\$13.50
2	Oregon	\$24.75	\$12.00	\$22.50	\$33.00
3	Idaho	\$25.75	\$11.50	\$16.50	\$21.50
4	Montana	\$26.00		\$13.00	
5	Utah	\$26.00	\$8.00	\$16.00	\$16.00
6	New Mexico	\$29.00	\$16.00		
7	Colorado	\$31.00	\$14.00		
8	Wyoming	\$36.50	\$6.00		
9	California	\$38.85	\$12.60	\$19.45	
10	Nevada	\$39.00	\$9.00	\$12.00	\$15.00
11	Arizona	\$39.25	\$16.25	\$24.25	\$32.25
	Average	\$30.73	\$11.29	\$16.78	\$21.88

Cost to Fish for a Non-resident

Rank	State	License	1 Day	2 Day	3 Day
1	Washington	\$43.80	\$14.50	\$20.50	\$26.50
2	New Mexico	\$60.00	\$16.00		
3	Colorado	\$61.00	\$14.00		
4	Oregon	\$61.50	\$12.00	\$22.50	\$33.00
5	Montana	\$70.00		\$25.00	
6	Utah	\$70.00	\$12.00	\$32.00	\$32.00
7	Nevada	\$79.00	\$18.00	\$25.00	\$32.00
8	Idaho	\$82.00	\$11.50	\$16.50	\$21.50
9	California	\$104.20	\$12.60	\$19.45	
10	Wyoming	\$104.50	\$14.00		
11	Arizona	\$128.00	\$17.25	\$26.25	\$35.75
	Average	\$78.55	\$14.19	\$23.40	\$30.13

Source: Idaho Department of Fish and Game Survey

- ◆ Idaho ranks in the lowest one-third of the eleven Western states for the cost of resident fishing licenses. The cost is 19% below the eleven-state average and 13% below the median (NM).
- ◆ Idaho ranks in the top half of the eleven Western states for the cost of non-resident fishing licenses.
- ◆ In Idaho, it costs a non-resident over three times the amount a resident pays for an annual fishing license. Residents and non-residents pay the same amount for a one-day fishing license.

State Park Self-Support Index

<i>State Park</i>	¹ FY 2009 Base Budget	² FY 2008 Park Receipts	Self Support Percent	Total Visitation CY 2007
Ashton/Tetonia	\$31,740	1,360	4.3%	NA
Bear Lake	286,884	111,935	39.0%	182,684
Bruneau Dunes	381,898	149,838	39.2%	88,014
Castle Rocks	127,198	54,703	43.0%	42,075
CD'A Lake Parkway	105,560	20,830	19.7%	181,528
³ City of Rocks	821,719	391,325	47.6%	191,083
Dworshak	432,829	287,656	66.5%	108,901
Eagle Island	222,643	202,150	90.8%	207,928
Farragut	709,635	699,616	98.6%	328,514
Glade Creek	7,835	4,000	51.1%	NA
Harriman	419,893	181,791	43.3%	64,190
Hells Gate	496,162	328,050	66.1%	260,666
Henry's Lake	88,083	93,815	106.5%	55,703
Heyburn	709,173	682,114	96.2%	194,222
³ Lake Cascade	556,977	427,736	76.8%	424,176
Land of The Yankee Fork	344,641	27,551	8.0%	50,185
⁴ Lucky Peak	565,188	460,428	81.5%	407,478
Massacre Rocks	218,352	78,557	36.0%	42,558
McCroskey	130,360	106,017	81.3%	NA
Mesa Falls	36,985	33,135	89.6%	187,804
Old Mission	234,398	42,464	18.1%	94,109
Ponderosa & Lakeview	691,947	441,833	63.9%	259,628
Priest Lake	597,034	460,978	77.2%	138,563
Round Lake	223,310	92,766	41.5%	81,474
⁵ Thous. Springs Complex	326,363	49,936	15.3%	223,060
Three Island	397,288	234,142	58.9%	96,490
Trail of the Coeur d'Alenes	107,042	29,550	27.6%	NA
³ Walcott	199,748	139,619	69.9%	46,333
Winchester	215,282	77,105	35.8%	143,599
Total	\$9,686,167	\$5,911,000	61.0%	4,100,965

¹ Does not include allocations for capital outlay

² Includes all funds including one-time revenue, except donations

³ Includes ongoing federal partnership agreements

⁴ Includes Lucky Peak, Spring Shores, Sandy Point and Barber Pool

⁵ Includes Malad Gorge, Niagara Springs, Box Canyon, and Billingsley Creek

Parks & Recreation Facts and Figures

CY = Calendar Year, FY = Fiscal Year

1. State Park Visitation

Resident Visitors 68%	CY 07	2,788,656
Non-resident Visitors 32%	CY 07	1,312,309
Total Visitation	CY 07	4,100,965
Number of Annual Passes Sold	CY 07	19,775

2. Recreation users by registration type

Number of boats registered in Idaho	CY 07	92,102
Snowmobiles registered in Idaho	CY 07	52,046
ATV's registered in Idaho	CY 07	93,336
Number of motorbikes registered in Idaho	CY 07	36,697
Recreational vehicles registered in Idaho	CY 07	97,258
Cross country skiers registered in Idaho	CY 07	1,205

3. State Park Revenue

Base ongoing costs of park operations	FY 08	\$9,686,167
Revenues generated by state parks	FY 08	\$5,911,000
Self-support Index	FY 08	61%

4. Recreational Grants to Public Agencies

Recreational vehicle grant amounts	FY 08	\$3,800,000
Waterways improvement grants	FY 08	\$972,083
Trails program grants	FY 08	\$1,100,379
County vessel fund grants	FY 08	\$2,169,313
County marine law enforcement grants	FY 08	\$785,051
Park 'n Ski program grants	FY 08	\$13,039

5. Park Land and Facilities

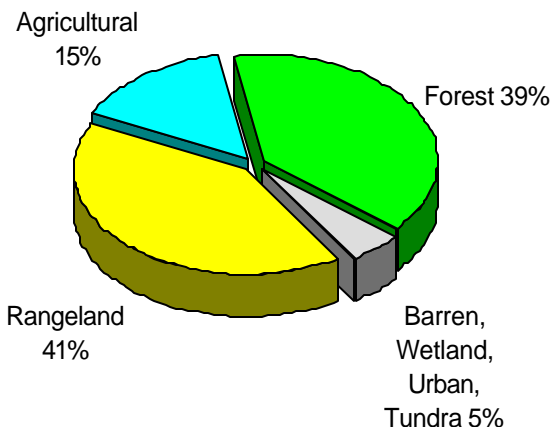
Number of State Parks	FY 08	30
Number of acres in the park system	FY 08	59,057
Number of structures maintained	FY 08	540
Repair and maintenance investment	FY 08	\$16,800,000
Existing infrastructure repair needs	FY 08	\$22,000,000
New Infrastructure needs	FY 08	\$17,000,000

Idaho Land Ownership

<u>Description</u>	<u>Acres</u>	<u>% of Total</u>
Federal Land	33,412,277	63.1%
BLM	11,836,481	22.3%
USFS	20,458,276	38.6%
Other	1,117,520	2.1%
State Land	2,693,260	5.1%
Endowments	2,458,405	4.6%
Fish & Game	187,769	0.4%
Parks & Recreation	38,407	0.1%
U of I Board of Regents	8,679	0.0%
Private Land	16,271,679	30.7%
Tribal Land	464,077	0.9%
County Land	96,311	0.2%
Municipal Land	22,972	0.0%
Total	52,960,576	100.0%

- ◆ Idaho is the 13th largest state. Its 53 million acres include 500,000 acres of lakes, reservoirs, and rivers.

Idaho Land Use



- ◆ Rangeland is the largest land use in Idaho.

Source: Idaho Department of Commerce and Labor, County Profiles 2002.

Land Ownership by County (in acres)

County	State, Tribal,		Private	%	Total
	Federal	Local Gov			
Custer	2,937,675	56,206	158,503	5%	3,152,384
Lemhi	2,648,258	39,705	233,189	8%	2,921,152
Valley	2,063,164	69,733	221,151	9%	2,354,048
Butte	1,229,906	15,639	183,511	13%	1,429,056
Owyhee	3,727,155	474,728	712,293	14%	4,914,176
Idaho	4,523,385	85,983	821,160	15%	5,430,528
Blaine	1,314,806	65,429	312,501	18%	1,692,736
Boise	900,540	89,738	227,322	19%	1,217,600
Lincoln	584,486	22,998	164,100	21%	771,584
Shoshone	1,255,653	60,041	370,066	22%	1,685,760
Boundary	495,219	108,775	208,038	26%	812,032
Elmore	1,327,041	120,397	522,354	27%	1,969,792
Clark	747,690	80,905	300,813	27%	1,129,408
Adams	565,066	39,769	268,573	31%	873,408
Fremont	708,023	116,413	370,316	31%	1,194,752
Clearwater	841,755	244,332	489,337	31%	1,575,424
Camas	445,876	27,143	214,981	31%	688,000
Bonner	492,593	178,691	440,780	40%	1,112,064
Cassia	925,150	54,066	663,408	40%	1,642,624
Bonneville	623,145	59,641	513,118	43%	1,195,904
Gooding	237,503	20,971	209,238	45%	467,712
Oneida	409,305	13,048	345,903	45%	768,256
Twin Falls	640,399	33,541	558,124	45%	1,232,064
Caribou	447,779	132,004	550,521	49%	1,130,304
Jefferson	328,226	29,471	343,168	49%	700,864
Bingham	392,484	280,457	667,731	50%	1,340,672
Bear Lake	287,994	19,187	314,515	51%	621,696
Bannock	221,402	108,668	382,378	54%	712,448
Power	300,239	106,549	492,860	55%	899,648
Washington	345,204	75,077	511,815	55%	932,096
Gem	135,009	22,230	202,825	56%	360,064
Kootenai	254,276	60,624	482,028	60%	796,928
Minidoka	174,649	11,118	300,441	62%	486,208
Ada	196,633	55,030	423,537	63%	675,200
Franklin	139,255	13,299	273,366	64%	425,920
Teton	95,131	1,850	191,275	66%	288,256
Payette	66,136	10,804	183,860	70%	260,800
Madison	63,519	24,212	214,093	71%	301,824
Jerome	96,510	10,471	276,955	72%	383,936
Benewah	48,887	70,842	376,911	76%	496,640
Nez Perce	33,771	96,596	413,057	76%	543,424
Latah	112,791	43,602	532,695	77%	689,088
Lewis	8,104	22,886	275,634	90%	306,624
Canyon	20,486	3,750	353,236	94%	377,472
Total	33,412,277	3,276,619	16,271,680	31%	52,960,576

Idaho Water Facts

Source: Idaho Department of Water Resources

Water Surface Area	880 Square miles or 1.1% of State
Number of Lakes	More than 2000
Largest Lake	Pend Oreille - 158 Square Miles
Deepest Lake	Pend Oreille - More than 1,100 feet
Miles of streams and rivers	93,000 miles
Longest River	Snake River - 779 miles
Highest Waterfall	Big Fiddler Creek, S. Fk Boise River - 600 ft
Annual Precipitation	Varies from 10 to 50 inches
Annual Inflows	About 37 million acre-feet
Annual Outflows	About 75 million acre-feet
Reservoir Storage	12,384,000 acre-feet

Water Conversion Factors

1 acre	43,560 square feet (208.71 ft x 208.71 ft)
1 acre-foot	325,850 gallons
1 cubic foot per second	646,315 gallons per day or 1.9835 acre-feet per day, 724 AF/year
Cost at 1 cent per 100 gallons	\$32.59 per acre foot

Water Withdrawals

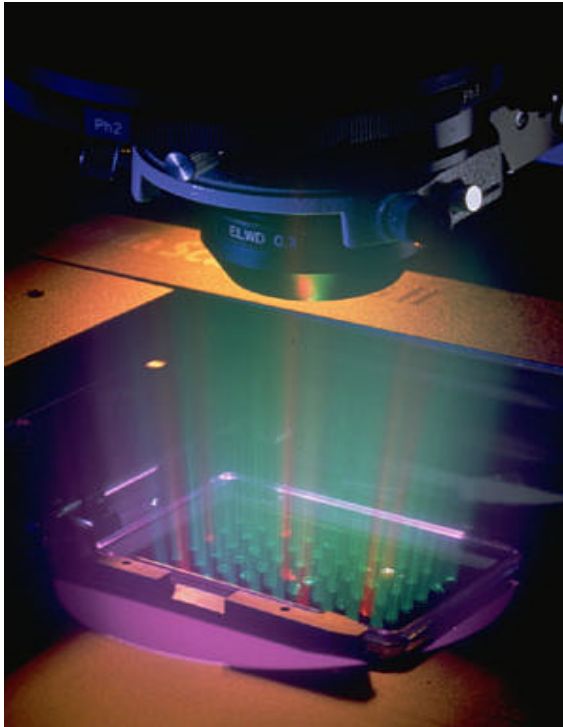
Source: United States Geological Survey <http://www.usgs.gov>

Estimated Use of Water in the United States in 2000

Used in Idaho in 2000	Acre-Feet/Yr	MG/D	Percent
Irrigation	19,154,519	17,100.0	87.7%
Aquaculture	2,206,690	1,970.0	10.1%
Public Supply	273,316	244.0	1.3%
Domestic Self-Supply	95,437	85.2	0.4%
Industrial	62,168	55.5	0.3%
Livestock	39,093	34.9	0.2%
TOTAL WATER USE	21,831,223	19,489.6	100.0%

Per capita water use is defined as the public supply, divided by the population using the public supply (72% of Idahoans). Idaho's per capita use in 2000 was 263 gallons per day, calculated by dividing 244 million gallons per day by .928 million people. Although relatively high, this per capita figure includes landscaping and garden irrigation uses.

Economic Development



Economic Development

Original Appropriations	FY 1999	FY 2009	Annual % Chg	Total % Chg
<i>By Department or Division</i>				
Agriculture	\$25.0	\$43.8	5.8%	74.9%
Agriculture Department	21.5	38.7	6.1%	80.0%
Soil Conservation Com.	3.6	5.1	3.7%	44.4%
Commerce Department	24.1	35.4	3.9%	46.7%
Finance	3.0	5.5	6.3%	83.9%
Industrial Commission	11.4	16.1	3.5%	40.4%
Insurance, Dept.	5.1	7.7	4.2%	51.4%
Labor Department	.4	1.3	11.3%	192.6%
Public Utilities Commission	4.3	5.3	2.0%	21.7%
Self-Governing Agencies	25.6	73.8	11.2%	188.3%
Building Safety, Division of	6.8	14.0	7.5%	105.6%
General Boards	.4	.4	(0.3%)	(3.4%)
Lottery Commission	11.4	11.2	(0.2%)	(1.8%)
Medical Boards	2.4	4.2	5.7%	74.8%
Regulatory Boards	3.8	6.3	5.2%	65.3%
State Appellate Pub. Defend.	.8	2.3	10.8%	179.2%
Veterans Services	---	35.5	---	---
Transportation Department	328.2	494.0	4.2%	50.5%
Total	\$427.3	\$682.8	4.8%	59.8%

By Fund Source

General	\$11.0	\$31.3	11.0%	184.5%
Dedicated	259.9	344.6	2.9%	32.6%
Federal	156.4	306.9	7.0%	96.3%
Total	\$427.3	\$682.8	4.8%	59.8%

- ◆ H607 of 2004 merged the Departments of Commerce and Labor effective July 1, 2004 (FY 2005) then H222 of 2007 separated them beginning July, 2007 (FY 2008).
- ◆ S1499 of 2006 created a Business and Jobs Development Fund. \$2,720,000 was provided over three years for costs associated with the recruitment of companies to Idaho.
- ◆ H330 of 2007 transferred \$60 million from the General Fund to the Economic Recovery Reserve Fund at the beginning of fiscal year 2008.
- ◆ The Legislature moved Veterans Services to the Department of Self-Governing Agencies from the Department of Health and Welfare in FY 2001.

FY 2008 State and Local Transportation Revenues (in \$ Millions)					
Description	State^a	County^b	Hwy Dist^c	Cities	Total
Property Tax	0.0	15.8	54.1	15.7	85.5
Other Local Sources	0.0	3.9	24.6	41.7	70.1
Hwy Dist. Acct. (67% fuel tax, 30% registrations, 3% misc.)	186.5	42.4	57.6	26.4	312.9
Other State Sources	0.0	3.3	6.1	8.0	17.3
Federal Aid	324.1	0.8	3.2	2.0	330.0
National Forest Reserve	0.0	10.4	4.1	0.0	14.5
Transfers for Projects from Locals	12.9	0.0	0.0	0.0	12.9
User funds to the State Hwy Acct	29.5	0.0	0.0	0.0	29.5
Interest from Treasurer	3.6	0.4	3.3	1.9	9.3
Total Receipts	556.5	76.9	153.1	95.6	882.1
Percent of Total	63.1%	8.7%	17.4%	10.8%	100.0%

^a Amounts to the state include receipts to the State Highway Fund (0260) only.

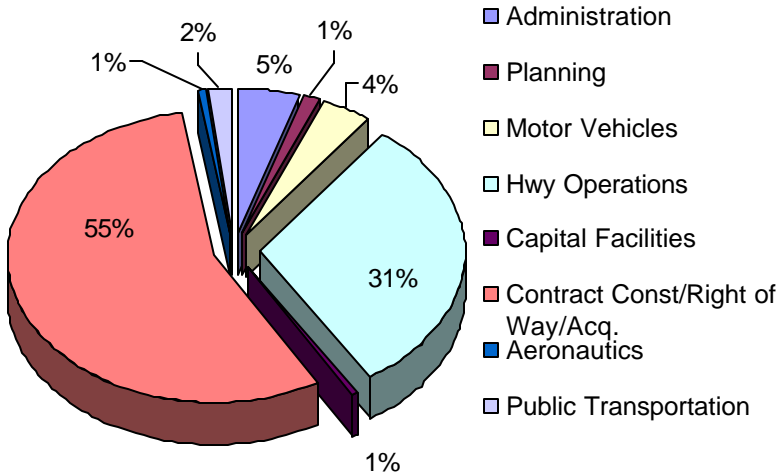
^b Includes only counties that maintain roads and streets.

^c Cities in Ada County are included in Ada County Highway District.

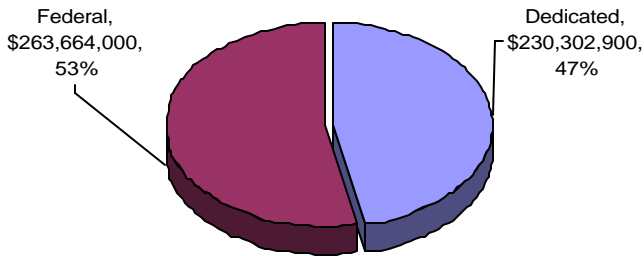
Idaho Transportation Trend Indicators			
Trend Indicator	Actual Numbers During CY07	Percent Total Growth FY 78-07	Avg Annual Growth FY 78-07
Annual Vehicle Miles Traveled	15,837,006,358	106.0%	3.7%
Cars Registered	1,255,127	92.2%	3.2%
Drivers Licenses in Force	1,027,502	74.9%	2.6%
Population	1,501,800	66.9%	2.3%
Gallons of Highway Fuel Consumed*	933,056,092	57.0%	2.0%
*Includes gasoline, diesel, and other highway fuels.			

Idaho Transportation Department

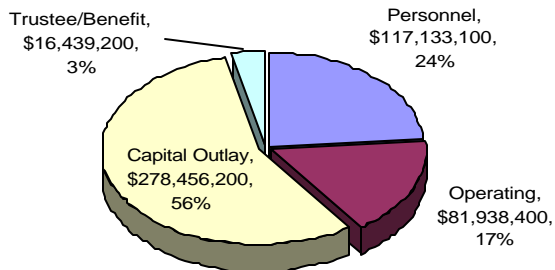
FY2009 Original Appropriation = \$494.0 Million



FY2009 Original Appropriation By Fund Source



FY2009 Original Appropriation by Expenditure Classification



Transportation Idaho Historical Fuel Tax Rates

Years	Idaho Fuel Tax Rate per Gallon
1976-1981	9.5¢
1981-1982	11.5¢
1982-1983	12.5¢
1983-1988	14.5¢
1988-1991	18¢
1991-1995	21¢
1996 to present	25¢

Fuels taxed at 25¢ per gallon include gasoline, diesel, biodiesel, and biodiesel blends. Ethanol is not taxed and is often blended at 10% with gasoline to form gasohol. The federal fuel tax rate per gallon is 18.4¢ and it was last increased in 1993. During FY 2009, the Idaho Transportation Department estimates Idaho fuel taxes will generate approximately \$238 million for various uses and federal transportation funding will yield approximately \$305 million.

Examples of non-taxable uses of fuels include stationary engines, vehicles and off-road equipment not required to be registered, furnaces, space heaters, and commercial motor boats. Any person or business purchasing 50 gallons or more of taxable fuel for a non-tax purpose can claim a refund from the Idaho Tax Commission.

From FY 1998 to FY 2007, Idaho sales tax revenue grew 117%, general fund revenue grew 90%, the Washington State Department of Transportation Construction Cost Index increased by 98%, and state dedicated funds for ITD grew 21%.

FY2007 Regional Comparisons: State Fuel Tax Per Gallon

State	Fuel Tax Rate
Washington	36.00¢
Nevada*	33.81¢
Montana	27.75¢
Oregon*	27.00¢
→ Idaho	25.00¢
Utah	24.50¢
Wyoming	14.00¢

*Includes local option fuel taxes for counties and cities. Nevada's tax for diesel fuel ranges up to 36.81¢ per gallon.

Sources: Federation of Tax Administrators, January 1, 2008.
Nevada Department of Motor Vehicles

Idaho Vehicle Registration Fees

Fuel taxes are only one variable associated with the cost of vehicle ownership/travel. Other fees vary from state to state including vehicle registration, operator licenses, and other miscellaneous fees. For instance, Idaho's registration fees for passenger vehicles range from \$24 to \$48 depending on the age of the vehicle. Vehicles registered in Ada County require an additional fee ranging from \$10.83 to \$21.67. Therefore, total vehicle registration fees can range upward from \$24 to over \$70. The motorcycle registration fee is \$9.00. During FY2009, Idaho car, truck, and vehicle registrations are expected to yield approximately \$103 million for various uses and \$7.3 million from operator licenses, fines, and other fees.

Age of Vehicle	Statewide Fee	Ada County Fee	Emergency Medical Service Fee
1-2 Years	\$48.00	\$21.67	\$1.25
3-4 Years	\$36.00	\$19.50	\$1.25
5-6 Years	\$36.00	\$17.33	\$1.25
7-8 Years	\$24.00	\$14.08	\$1.25
9+ Years	\$24.00	\$10.83	\$1.25

Additional fees may include county administrative charges, special plate fees, new plate fees, and fees for Project Choice earmarked for the Idaho State Police.

Source: ITD, Division of Motor Vehicles

Petroleum Clean Water Trust Fund (PCWTF) Reinstatement of 1¢ per Gallon Transfer Fee

During the 2007 session, H99a passed which increased the ceiling on the existing Petroleum Clean Water Trust Fund (PCWTF) from \$25 million to \$35 million. This action temporarily reinstates the 1¢ per gallon transfer fee on the delivery or storage of petroleum products to be paid by petroleum distributors. The ceiling on this fund is estimated to be reached in about four to five years with forecasted revenues to be approximately \$12 million per year. The fund provides liability insurance to pay for cleanup of accidental petroleum leakages and spills. Additionally, funds are shared among state and local entities for highway uses and public safety.

Source: Idaho Transportation Department and the Idaho Tax Commission

Authorized Bonding for Grant Anticipation Revenue Vehicle (GARVEE) Projects

Section of Highway	Bonding Authority from 2006 Session (H854) in Millions \$	Bonding Authority from 2007 Session (H336) in Millions \$	Bonding Authority from 2008 Session (H657) in Millions \$
U.S. Highway 95, Worley to Setters	\$45.6	\$11.2 to \$12.0	—
Interstate Highway 84, Caldwell to Meridian	\$70.0	\$58.1 to \$126.0	\$61.0
U.S. Highway 30, McCammon to Soda Springs	\$30.5	\$38.4 to \$40.0	\$26.0
Interstate Highway 84, to South Emmett	\$5.0	\$4.3 to \$17.0	—
U.S. Highway 95, Garwood to Sagle	\$35.0	\$23.0 to \$77.1	—
Interstate Highway 84, Orchard to Isaacs Canyon	\$13.9	\$28.0 to \$30.0	\$47.0
Total Not to Exceed	\$200.0	\$250.0	\$134.0

Note: H657 from the 2008 session directs the \$134 million to be used for any of the 13 projects listed in section 2 of the bill. As a result, the Idaho Transportation Board proposes to use the bond revenue for the projects listed above.

Projected GARVEE Debt Service During the Next 5 Years, Based on a Full Program of \$998 Million of Bond Revenue

<i>Fiscal Year</i>	FY2009	FY2010	FY2011	FY2012	FY2013
<i>Debt Service in Millions</i>	\$42.3	\$28.7	\$50.5	\$68.9	\$76.4

Debt service is comprised of approximately 90% federal funds and 10% state funds.

Based on \$998 million of bond revenue, debt service will continue until FY 2029 at approximately \$77 million per year.

General Government



General Government

<u>Original Appropriations</u>	<u>FY 1999</u>	<u>FY 2009</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Administration, Dept.	\$50.3	\$111.7	8.3%	122.2%
Administration, Dept.	24.1	58.4	9.3%	142.7%
Building Fund Adv. Council	23.7	52.8	8.3%	122.5%
Capitol Commission	---	.5	---	---
Personnel Commission	2.5	---	---	(100.0%)
Attorney General	13.7	20.3	4.0%	48.6%
Controller, State	12.0	15.9	2.9%	33.4%
Governor, Office of the	63.7	121.8	6.7%	91.3%
Aging, Commission on	9.4	13.5	3.7%	43.2%
Arts, Commission on the	---	1.7	---	---
Blind and Visually Impaired	3.4	4.4	2.5%	28.1%
Drug Policy, Office of	---	.5	---	---
Energy Resource, Office of	---	3.5	---	---
Financial Management, Div.	2.9	1.9	(4.1%)	(34.5%)
Governor, Executive Office	1.6	2.4	4.2%	50.8%
Human Resources, Div.	---	1.9	---	---
Human Rights Commission	.7	1.0	3.2%	37.2%
Insurance Fund, State	13.5	---	---	(100.0%)
Investment Board	.5	---	---	(100.0%)
Liquor Dispensary	8.8	18.9	8.0%	115.7%
Military Division	17.8	56.9	12.3%	218.8%
Public Empl. Retire. Sys.	5.0	7.1	3.6%	41.9%
Species Conservation	---	8.0	---	---
Women's Commission	.0	.0	(1.8%)	(16.3%)
Legislative Branch	9.3	14.7	4.7%	57.7%
Lieutenant Governor	.1	.2	5.2%	65.6%
Revenue & Taxation, Dept.	28.2	35.8	2.4%	27.0%
Tax Appeals, Board of	.3	.6	7.5%	105.3%
Tax Commission, State	27.9	35.2	2.4%	26.2%
Secretary of State	3.7	2.8	(2.8%)	(24.9%)
Arts, Commission on the	1.5	---	---	(100.0%)
Secretary of State	2.2	2.8	2.2%	24.9%
Treasurer, State	1.5	4.1	10.2%	163.2%
Treasurer, State	1.5	2.4	4.5%	54.6%
Idaho Millennium Fund	---	1.7	---	---
Total	\$182.4	\$327.3	6.0%	79.4%

Continued on next page

General Government

<u>Original Appropriations</u>	<u>FY 1999</u>	<u>FY 2009</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Fund Source</u>				
General	\$59.9	\$102.0	5.5%	70.2%
Dedicated	100.3	157.4	4.6%	56.9%
Federal	22.2	67.9	11.8%	206.1%
Total	\$182.4	\$327.3	6.0%	79.4%

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ The Capitol Commission was formed in 1998 to preserve the State Capitol building.
- ◆ The functions of the Personnel Commission were transferred to the Office of the Governor in FY 2000 and reorganized as the Division of Human Resources.
- ◆ In 2003 the Legislature moved the Commission on the Arts out from under the Secretary of State and placed it within the Office of the Governor.
- ◆ The Legislature created the Office of Drug Policy in the Office of the Governor in 2007.
- ◆ In 2008 the Legislature moved the Division of Energy Resources from Water Resources to the Office of the Governor as the Office of Energy Resources.
- ◆ In 1998, the Legislature changed the State Insurance Fund from a state agency to an "independent body corporate politic". As a result, its funding is no longer subject to review and appropriation by the Legislature.
- ◆ In 1998, the Legislature moved the Endowment Fund Investment Board out from under the Office of the Governor and placed it under the Land Board.
- ◆ The Office of Species Conservation was created by the Legislature in 2000 at the request of the Governor.
- ◆ The Idaho Millennium Fund was established by the Legislature in 2000 as the repository of all funds received by the State of Idaho under the tobacco Master Settlement Agreement. Beginning in FY 2004, only the non-governmental organization projects are shown in the appropriated amount. The government project appropriations are transferred to, and shown in, their respective agency budgets.

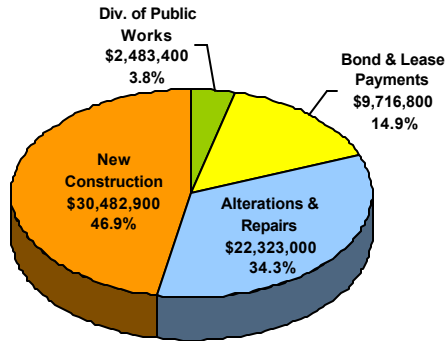
Permanent Building Fund or Capital Budget

Historical Sources of Revenue*

Revenues	FY 05	FY 06	FY 07	FY 08	FY 09 est.
Income Head Tax	\$5.5 M	\$5.7 M	\$6.2 M	\$6.4 M	\$6.5 M
Cigarette Tax	\$6.4 M	\$6.5 M	\$6.7 M	\$6.5 M	\$6.4 M
Beer Tax	\$1.4 M	\$1.4 M	\$1.5 M	\$1.5 M	\$1.6 M
Sales Tax	\$5.0 M	\$5.0 M	\$5.0 M	\$5.0 M	\$5.0 M
Lottery	\$12.5 M	\$13.0 M	\$16.5 M	\$17.0 M	\$17.3 M
Budget Res. Interest	\$4 M	\$3.2 M	\$4.9 M	\$6.8 M	\$6.7 M
PBF Interest Earnings	\$1.4 M	\$1.4 M	\$3.8 M	\$9.3 M	\$8.1 M
<i>Subtotal</i>	<i>\$32.5 M</i>	<i>\$36.2 M</i>	<i>\$44.6 M</i>	<i>\$52.4 M</i>	<i>\$51.5 M</i>
General Fund transfer			\$120.2 M		\$5.6 M
GRAND TOTAL	\$32.5 M	\$36.2 M	\$164.8 M	\$52.4 M	\$57.2 M

*The table does not reflect periodic reappropriations or other miscellaneous revenue, nor cigarette tax revenue earmarked for Capitol Restoration purposes.

FY 2009 Permanent Building Fund Appropriation \$65,006,100*



*FY 2009 appropriation includes bond payments, division of public works appropriation, alteration and repairs, and capital construction projects. A five-person Advisory Council directs the Permanent Building Fund. Its membership consists of two legislators (one each from the House and Senate), one banker, one contractor and one member of the business community.

Permanent Building Fund

For FY 2009 the Legislature allocated the available Permanent Building Fund money into roughly three areas: \$22.3 million for state-wide building maintenance (alteration and repair); \$9.7 million was approved as bond payments on building projects approved in the past; and \$30.5 million for the following new capital construction projects:

- ◆ \$4,000,000: Idaho Correctional Center 76 bed expansion
- ◆ \$10,000,000: BSU Ctr. for Env'tl. Science & Econ. Development
- ◆ \$5,175,000: ISU Meridian building remodel
- ◆ \$420,800: UI North Idaho classroom building
- ◆ \$5,000,000: State Historical Society museum expansion
- ◆ \$749,500: Military Division Caldwell armory remodel
- ◆ \$750,000: Dept. of Parks & Rec Bear Lake admin center
- ◆ \$175,600: Supreme Court Law & Learning Center
- ◆ \$3,252,000: Dept. of Health & Welfare State School & Hospital
- ◆ \$960,000: Veteran's Services headquarters building

Capitol Restoration & Expansion

In the fall of 2006, \$130 million worth of bonds were sold (through the Idaho State Building Authority) to finance the Statehouse restoration/expansion. The debt service schedule on the bonds calls for seven years of annual payments of approximately \$20.1 million. Payments will be from the cigarette tax increase approved in 2005 (H386). The 8th and final year's payment is projected to be about \$12 million. Following the 2007 compromise between the Governor and the Legislature, the expansion portion of the project was scaled back from 100,000 square feet to 50,000 square feet. The total cost is apportioned as follows:

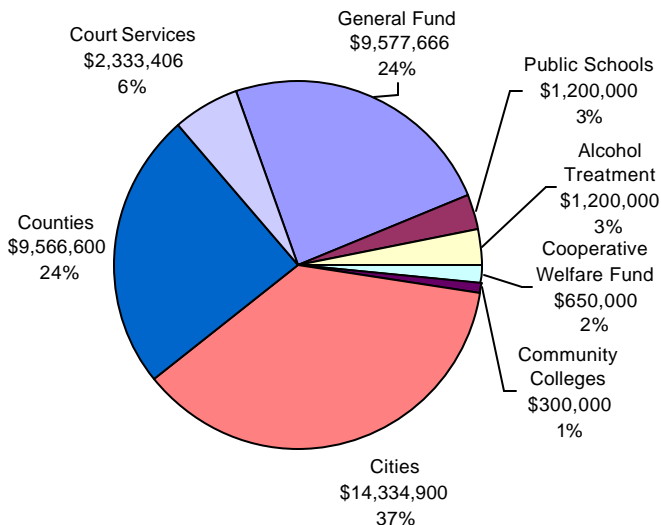
- > Wings Core and Shell with some tenant improvements: \$29.7M
- > Restoration of the existing Statehouse: \$65.7M
- > Project-related costs and contingencies: \$21.2M
- > Connection costs and revised design: \$2.7M

An additional \$2.5 million was made available in the summer of 2008 as a contingency for unforeseen expenses related to the restoration.

The entire restoration and expansion project is on schedule, with re-occupancy to begin in November, 2009, leaving less than eight weeks until the start of the 2010 legislative session.

FY 2007 Distribution of Liquor Dispensary Earnings

Total = \$39,162,572



2007 Liquor Revenue Distribution Formula

Two percent (2%) sales surcharge distributed to Drug & Family Court Services Fund (\$2,333,406)

Forty percent (40%) of profit distributed as follows:

- \$1,800,000 to Cities and Counties
- \$1,200,000 to Alcoholism Treatment Fund
- \$1,200,000 to Public School Income Fund
- \$300,000 to Community College Fund
- \$650,000 to Cooperative Welfare Fund
- Remaining Balance to General Fund

Sixty percent (60%) of profit distributed as follows:

- 60% to Cities (90% to cities with liquor stores, in proportion to sales; 10% to Cities without liquor stores, in proportion to population)
- 40% to Counties, in proportion to sales

Liquor Revenue Distribution Formula Modifications:

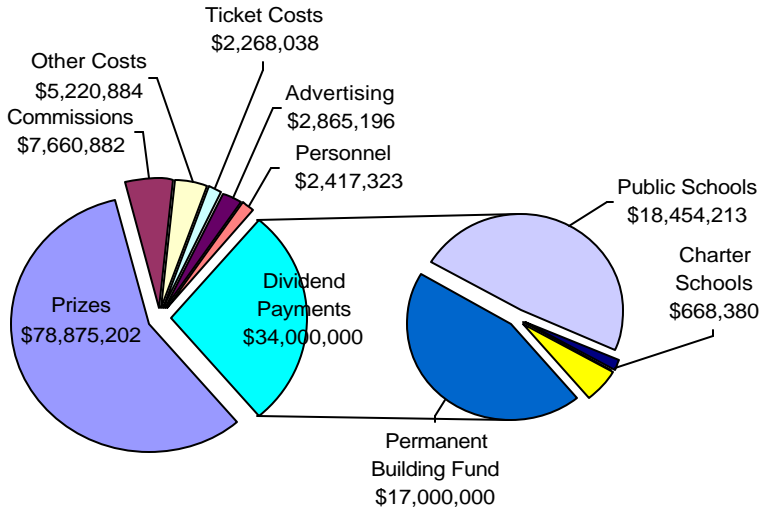
SB 1388 from 2006 provided cities and counties with additional annual distributions of \$1.8 million for fiscal year 2006-2009 to repay the \$7.2 million appropriation to the Water Resource Board Revolving Fund in FY 2005 and adjusted the 40/60 split between state and local governments moving incrementally to a 50/50 split by 2014.

HB 180 from 2007 provided \$2,000,000 in increased funding for substance abuse treatment and drug and mental health courts.

HB 400 from 2008 provided an additional \$300,000 from the distribution for Community Colleges including \$200,000 for the College of Western Idaho and an additional \$50,000 for CSI and NIC.

Where the FY 2007 Lottery Revenues were Distributed in 2008

Total money generated in FY 2007= \$133,306,925



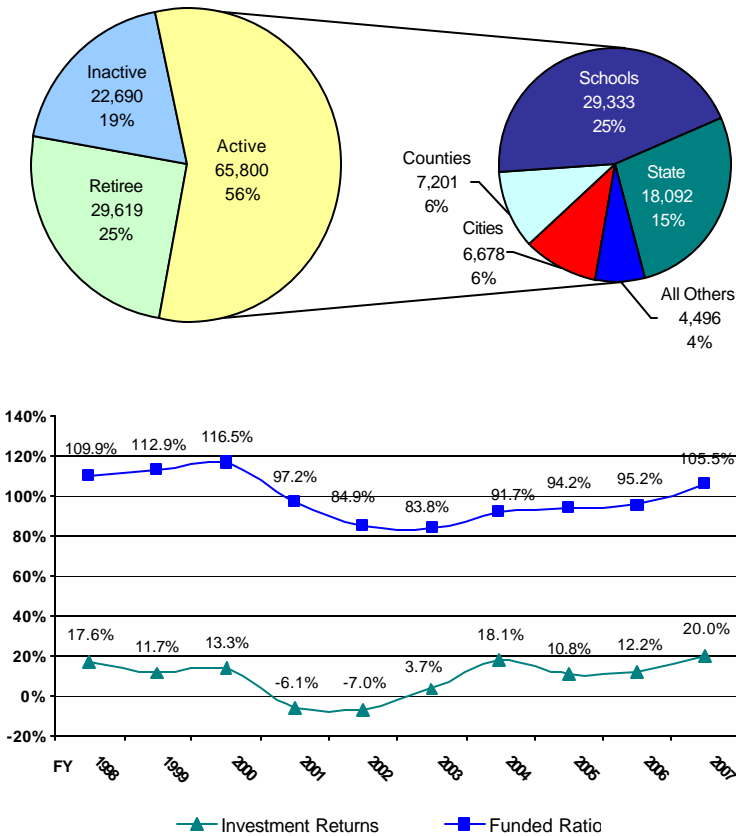
State lottery revenues are derived from the sale of lottery tickets and deposited into the State Lottery Fund. The fund is used to pay agency administrative costs including personnel, operating, and capital outlay. Other expenditures authorized from the State Lottery Fund, and appropriated on a continuous basis, include expenses for prizes, retail commissions, and advertising and promotion costs.

Per §67-7434, Idaho Code, a lottery dividend must be paid annually from net income of lottery ticket sales. One-half of the dividend is paid to the state Permanent Building Fund and the other half of the dividend is paid to the School District Building Account. In FY 2007, the total dividend was \$34,000,000. There was an additional \$2,122,593 that was previously unspent that went to public schools in 2008.

The State Board of Education spent the majority of the FY 2007 lottery dividend on maintaining, furnishing, and/or purchasing sites for public school buildings across the state. Charter schools received \$668,380 for maintenance or construction costs.

Public Employee Retirement System of Idaho

691 employer units belong to PERSI, for a total FY 2007 system membership of 118,109



The PERSI Base Plan experienced a 20% gross return on investments in FY 2007, which equals nearly \$1.871 billion in net investment gain since June 30, 2006. As of July 1, 2007, the PERSI Base Plan fund was valued at \$11.0 billion, up from \$9.2 billion the prior year. PERSI's unfunded actuarial liability at 9.8 years is less than the 25-year amortization period required by law. In November 2002, the PERSI board approved a total contribution rate increase (including employee and employer rates) of 3% to be phased-in over three years, beginning in FY05. The second rate increase scheduled for FY 2006 has been postponed for three years. If the remaining two increases are phased-in, contribution rates will be at the same level they were prior to November 1997, when rates were reduced 3%.

Idaho Millennium Fund

\$ Millions

Fiscal Year	Traditional Millennium Fund			Permanent Endowment Fund		
	Receipts	Transfer to Approp.	Ending Market Value	Receipts	Transfer to Approp.	Ending Market Value
2001	\$ 22.8	(\$1.7)	\$ 48.8			
2002	\$ 26.6	(\$2.4)	\$ 49.3			
2003	\$ 26.7	(\$4.9)				
2004	\$ 22.8		\$ 22.8			
2005	\$ 23.2	(\$1.9)	\$ 44.6			
2006	\$ 21.3	(\$.3)	\$ 67.7			
2007	\$ 4.4	(\$1.4)	\$ 64.4	\$ 17.6		\$ 28.1
2008	\$ 5.7	(\$2.5)	\$ 70.4	\$ 22.8		\$ 56.1
2009	\$ 6.4	(\$3.2)	\$ 76.9	\$ 25.5	(\$.5)	\$ 78.8
2015	\$ 6.7	(\$4.9)	\$ 111.9	\$ 26.8	(\$9.2)	\$ 293.1
2020	\$ 6.4	(\$5.2)	\$ 111.6	\$ 25.7	(\$20.2)	\$ 539.0
2025	\$ 6.8	(\$5.2)	\$ 112.0	\$ 27.1	(\$33.1)	\$ 829.2

- ◆ The 2000 Legislature established the Idaho Millennium Fund as an endowment fund structure to receive, invest and disburse funds received by the state as a result of the Master Settlement Agreement reached with tobacco companies. The long-term capital value of the funds is preserved through a 5% annual distribution rule. Fund investments are managed by the State Treasurer.
- ◆ There is **NO** statutory restriction on how the money in the fund may be used. Idaho Code §67-1802 provides that “the uses of this fund shall be determined by legislative appropriation.”

Constitutional Amendment and Legislation

- ◆ In November 2006, voters approved a constitutional amendment to establish the Idaho Millennium Permanent Endowment Fund.
- ◆ The constitutional amendment mandates that, beginning in 2007, 80% of tobacco settlement payments be placed into an endowment fund and that the remaining 20% be placed into the already existing Idaho Millennium Fund. Annual distributions from both of these funds will be made to the Idaho Millennium Income Fund. The legislature will have the authority to spend funds in both the Idaho Millennium Fund and the Idaho Millennium Income Fund.
- ◆ The legislation also establishes a cap of \$100 million on the Idaho Millennium Fund. Once the cap is reached, excess distributions will be transferred to the Idaho Millennium Permanent Endowment Fund.



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Idaho Facts

Geography

Land Area:	83,557 square miles (13th in area size)
Lowest Elevation:	770 feet, Snake River at Lewiston
Highest Elevation:	12,662 feet, Mt. Borah in Custer County
Length:	164 / 479 miles at shortest / longest point
Width:	45 / 305 miles at narrowest / widest point
% of Fed. Land:	63.1%
% of State Land:	5.1%

State Symbols

Bird	Mountain Bluebird (<i>Sialia arctica</i>)
Fish	Cutthroat Trout (<i>Oncorhynchus clarki</i>)
Flower	Syringa (<i>Philadelphus lewisii</i>)
Folk Dance	Square Dance
Fossil	Hagerman Horse
Fruit	Huckleberry
Gem	Star Garnet
Horse	Appaloosa
Insect	Monarch Butterfly (<i>Danaus plexippus</i>)
Motto	<i>Esto Perpetua</i> ("Let it be perpetual")
Nickname	The Gem State
Raptor	Peregrine Falcon (<i>Falco peregrinus</i>)
Song	"Here We Have Idaho"
Tree	Western White Pine (<i>Pinus monticola</i>)
Vegetable	Potato

Cities and Counties

Number of Cities	201 Incorporated Cities
Largest	Boise, Ada County, pop. 202,832
Smallest	Warm River, Fremont County, pop. 10
Number of Counties	44
Largest	Ada, population 373,406
Smallest	Clark, population 906

Idaho Counties

County	Population 2007 Est.	County Seat	Population 2007 Est.	License Prefix
Ada	373,406	Boise	202,832	1A
Adams	3,546	Council	691	2A
Bannock	79,925	Pocatello	54,572	1B
Bear Lake	5,863	Paris	494	2B
Benewah	9,243	St. Maries	2,624	3B
Bingham	43,466	Blackfoot	10,867	4B
Blaine	21,560	Hailey	7,844	5B
Boise	7,571	Idaho City	478	6B
Bonner	41,050	Sandpoint	8,216	6B
Bonneville	96,545	Idaho Falls	53,279	8B
Boundary	10,872	Bonniers Ferry	2,635	9B
Butte	2,771	Arco	982	10B
Camas	1,102	Fairfield	410	1C
Canyon	179,381	Caldwell	39,889	2C
Caribou	6,862	Soda Springs	3,098	3C
Cassia	20,960	Burley	8,984	4C
Clark	906	Dubois	613	5C
Clearwater	8,231	Orofino	3,073	6C
Custer	4,166	Challis	873	7C
Elmore	28,856	Mtn. Home	12,236	E
Franklin	12,203	Preston	4,947	1F
Fremont	12,517	St. Anthony	3,401	2F
Gem	16,496	Emmett	6,341	1G
Gooding	14,250	Gooding	3,208	2G
Idaho	15,345	Grangeville	3,091	I
Jefferson	22,851	Rigby	3,312	1J
Jerome	20,066	Jerome	8,827	2J
Kootenai	134,442	Coeur d'Alene	42,267	K
Latah	36,299	Moscow	23,223	1L
Lemhi	7,717	Salmon	2,961	2L
Lewis	3,581	Nezperce	488	3L
Lincoln	4,497	Shoshone	1,565	4L
Madison	36,647	Rexburg	27,575	1M
Minidoka	18,564	Rupert	5,075	2M
Nez Perce	38,932	Lewiston	31,794	N
Oneida	4,106	Malad	2,065	1O
Owyhee	10,835	Murphy	N/A	2O
Payette	22,751	Payette	7,629	1P
Power	7,684	American Falls	4,081	2P
Shoshone	12,838	Wallace	867	S
Teton	8,349	Driggs	1,291	1T
Twin Falls	73,058	Twin Falls	41,510	2T
Valley	8,945	Cascade	1,004	V
Washington	10,147	Weiser	5,330	W
Total	1,499,402		646,542	

Idaho's 20 Largest Cities

Pop. Rank	City	2007 Est.	2000 Census	Change	% Change
1	Boise	202,832	185,787	17,045	9.2%
2	Nampa	79,249	51,867	27,382	52.8%
5	Meridian	64,642	34,919	29,723	85.1%
3	Pocatello	54,572	51,466	3,106	6.0%
4	Idaho Falls	53,279	50,730	2,549	5.0%
6	Coeur d'Alene	42,267	34,514	7,753	22.5%
7	Twin Falls	41,510	34,469	7,041	20.4%
8	Caldwell	39,889	25,967	13,922	53.6%
9	Lewiston	31,794	30,904	890	2.9%
10	Rexburg	27,575	17,257	10,318	59.8%
11	Post Falls	25,358	17,247	8,111	47.0%
12	Moscow	23,223	21,291	1,932	9.1%
13	Eagle	19,254	11,085	8,169	73.7%
14	Ammon	12,872	6,187	6,685	108.0%
15	Kuna	12,785	5,382	7,403	137.6%
16	Hayden	12,640	9,159	3,481	38.0%
17	Mountain Home	12,236	11,143	1,093	9.8%
18	Garden City	11,562	10,624	938	8.8%
19	Chubbuck	11,550	9,700	1,850	19.1%
20	Blackfoot	10,867	10,419	448	4.3%

Northwest Population Highlights

Northwest Population	2007 Est.	2000 Census	Change	% Change
Washington	6,468,424	5,894,121	574,303	9.7%
Oregon	3,747,455	3,421,399	326,056	9.5%
Utah	2,645,330	2,233,169	412,161	18.5%
Nevada	2,565,382	1,998,257	567,125	28.4%
Idaho	1,499,402	1,293,953	205,449	15.9%
Montana	957,861	902,195	55,666	6.2%
Wyoming	522,830	493,782	29,048	5.9%

2008

59th Legislature, Second Regular Session

Senate

35 Members 7 Democrat (20%) 6 Female (17%)
 28 Republican (80%) 29 Male (83%)

President Pro Tem: Robert Geddes, Jr. R-Soda Springs

Average Tenure in the Senate: 4.0 terms

Longest Serving Senator: Senator Denton Darrington R-Declo
 13 terms

House of Representatives

70 Members 19 Democrat (27%) 19 Female (27%)
 51 Republican (73%) 51 Male (73%)

Speaker: Lawrence Denney, R-Midvale

Average Tenure in the House: 3.3 terms

Longest Serving Representative: Rep. JoAn Wood R-Rigby
 13 terms

Legislation	2008	5-Yr Average
Bills Drafted	960	961
Bills Introduced	635	643
Bills Passed Both Houses	413	411
Bills Enacted	410	406
Length of Session (Days)	87	90

The Legislative Council oversees the management responsibilities and permanent staff of the Legislature. The Council consists of the President Pro Tempore of the Senate, the Speaker of the House of Representatives, the majority and minority leaders of each house and four senators and four representatives (two from each party) appointed by the parties of the Senate and House. The Legislative Council meets twice annually, once in the spring and once in the fall. Legislative Council Members for 2007-2008 are:

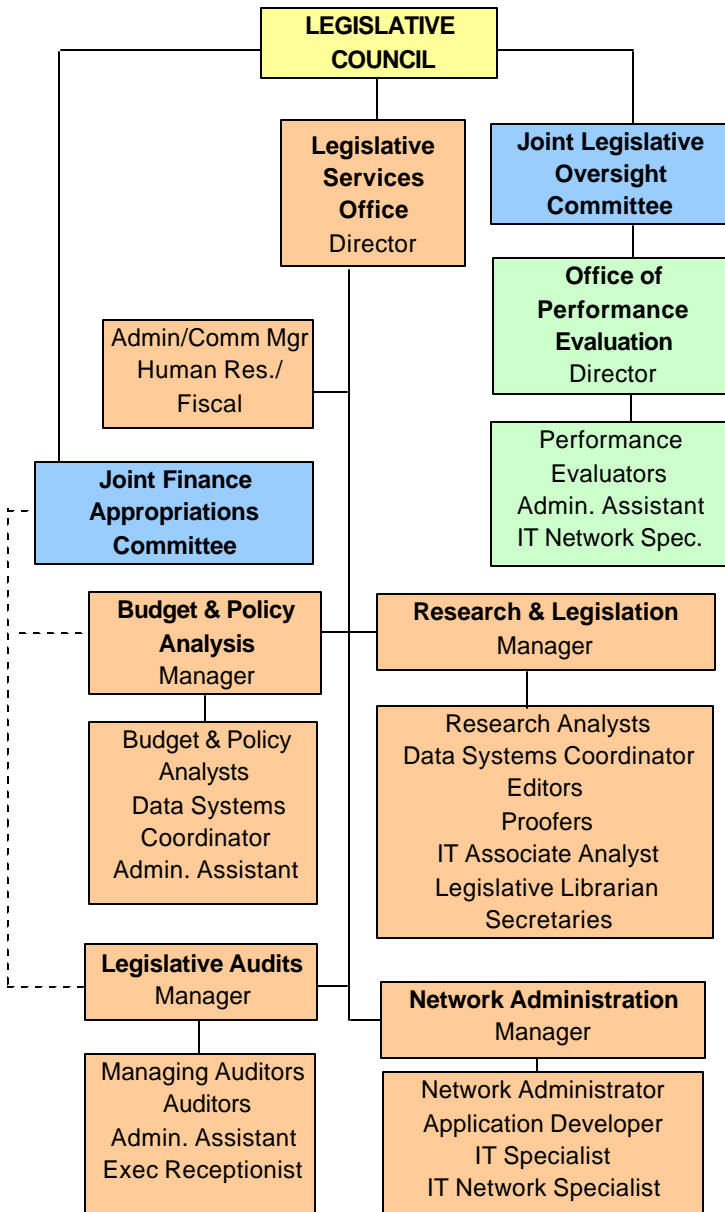
Senate

Robert Geddes, Jr.
 Bart Davis
 Patti Anne Lodge
 John McGee
 Clint Stennett
 David Langhorst
 Kate Kelly

House

Lawrence Denney
 Mike Moyle
 Gary Collins
 Eric Anderson
 Wendy Jaquet
 Anne Pasley-Stuart
 Nicole LeFavour

Legislative Staff Organizational Chart



Idaho Rankings 2007

Commodities	US Rank	US %	Production	Unit
Potatoes	1	28	121,820,000	cwt
Austrian Winter Peas	2	40	104,000	cwt
Wrinkled Seed Peas	2	14	80,000	cwt
Barley	2	24	42,840,000	bu
Sugarbeets	3	17	5,928,000	ton
All Mint	3	17	1,547,000	lb
Hops	3	8	4,510,400	lb
Lentils	4	14	466,000	cwt
Dry Edible Peas	4	4	464,000	cwt
Dry Edible Beans	5	8	1,906,000	cwt
Sweet Cherries	5	1	3,800	ton
All Wheat	5	5	90,315,000	bu
Apples	12	1	60,000,000	lb
All Hay	6	4	5,720,000	ton

Livestock/ Products	US Rank	US %	Production	Unit
Foodsize Trout	1	76	46,500,000	lb
Total Cheese	1	76	46,500,000	lb
Milk Production	3	8	803,897,000	lb
Milk Cows	4	6	10,895	mil.lb
All Sheep and Lambs	8	4	260,000	head
Wool	8	5	1,980,000	lb
Honey	10	3	4,180,000	lb
Cattle & Calves	15	2	2,180,000	head

RANKING

	VALUE	US	NW*
AGRICULTURE			
Number of Farms (2006)	25,000	32	4
Average Acres Per Farm (2006)	472	14	5
Farm Income: Crops (2006)	\$1,999,621,000	21	3
Farm Income: Livestock (2006)	\$2,415,981,000	19	1
Farm Income: Gov't Pymts (2006)	\$140,790,000	29	3
Acres Planted (2007)	4,294,000	23	2
Acres Harvested (2007)	4,155,000	22	2

Source: USDA 2007 Agricultural Statistics Bulletin, Idaho
 More recent production figures are available at USDA
 but do not include rankings:
Idaho State Agricultural Overview - 2007

	VALUE	RANKING	
		US	NW*
POPULATION			
Population (2007)	1,499,402	39	5
Percent Change (2006 to 2007)	2.4%	3	2
Persons Per Square Mile (2007)	18.1	44	5
% White Population (2006)	95.2%	4	1
% Hispanic Population (2006)	9.5%	15	4
2030 Population (projected)	1,969,624	37	5
2000-2030 % Pop. Change (projected)	52.2%	6	3
Net Migration of Pop. (2006 to 2007)	19,569	14	5
Population per U.S. House Seat (2008)	749,701	9	4
Population per State Legislator (2008)	14,280	39	5
EDUCATION			
% School Age Pop to Total Pop. (2006)	19.2%	4	2
Pupil-Teacher Ratio (2007)	18.1 to 1	8	5
Average Teacher Salary (2006)	\$43,390	28	5
Pub High School Grad Rate (2007)	76.6%	18	3
% of Pop High School Grad (2006)	88.9%	19	5
High School Dropout Rate (2005)	3.0%	33	6
Per Capita Expend. for Ed. (2005)	\$1,944	46	6
Education Expend. as % of All State & Local Expenditures (2005)	34.4%	30	2
Expenditures Per Pupil (2007)	\$7,176	45	5
Per Capita Higher Ed. Exp. (2005)	\$602	32	6
% of Pop. College Grads (2006)	25.1%	32	4
Population per Public Library (2005)	10,258	39	5
ECONOMY			
Gross Domestic Product (GDP) (2006)	\$50B	42	4
2002-2006 Percent Change in GDP	26.9%	2	2
Personal Income (2006)	\$44.0B	41	5
Per Capita Personal Income (2006)	\$29,948	43	5
Median Household Income (2006)	\$46,395	28	5
Tax Burden (federal, state & local taxes as % of income) (2007)	29.6%	42	7
GOVERNMENT FINANCE			
Per Capita Fed Gov't Exp (2005)	\$6,248	48	7
Federal Civilian Employees Per 10,000 Population (2004)	58	19	5

	VALUE	RANKING	
		US	NW*
GOVERNMENT FINANCE (cont.)			
Per Capita Property Tax Rev (2005)	\$809	37	6
Per Capita State Tax Rev (2006)	\$2,147	35	5
Per Capita State Individual Income Tax Rev (2006)1	\$835	23	3
Per Capita State Corporate Income Tax Revenue (2006)1	\$135	29	2
Per Capita State Sales Tax Rev (2006)2	\$737	25	4
Per Capita State Fuel Tax Rev (2006)	\$156	13	3
Per Capita State Gov't Exp (2005)	\$4,304	38	6
State Employ. Per 10,000 Pop (2006)	152	32	6
Per Capita Local Gov't Total Revenue (2005)	\$3,067	42	6
Per Capita Local Gov't Exp (2005)	\$3,011	42	6

¹ NV, WA, and WY do not have income tax

² MT and OR do not have sales tax

EMPLOYMENT & LABOR

Average Annual Pay (2006)	\$32,580	45	6
Unemployment Rate (2007)	3.0%	49	7
Labor Force: % Women (2006)	61.5%	21	4
Job Growth (2006-2007)	1.3%	17	5
% Emp: Construction (2007)	7.9%	5	4
% Emp: Manufacturing (2007)	9.6%	28	4
% Emp: Mining (2007)	0.7%	16	4

CRIME & LAW ENFORCEMENT

Violent Crimes Per 100,000 Population (2006)	247.2	42	5
Murders Per 100,000 Pop (2006)	2.5	38	3
State Prisoner Incarceration Rate Per 100,000 Pop. (2006)	480	15	2
Death Row Inmates (2006)	18	21	3

	VALUE	RANKING	
		US	NW*
CRIME & LAW ENFORCEMENT (cont.)			
Full-Time Law Officers Per 100,000 Population (2004)	213	35	3
Per Capita State & Local Expenditures for Police (2005)	\$182	37	7
Per Capita State & Local Expenditures for Corrections (2005)	\$175	22	5
ENERGY & ENVIRONMENT			
Per Cap. BTUs Consumed (2004)	359.1B	22	3
Per Capita Energy Expend. (2004)	\$2,685	39	4
Energy Prices - Per Million BTUs (2004)	\$11.82	39	5
Per Capita Gasoline Used (Gal.) (2005)	435	41	4
National Priority Listed Hazardous Waste Sites (2007)	9	41	5
Pollution Released by Mfg. Plants Per Pounds of Toxins (2005)	15.0M	32	4
HEALTH			
% of Pop. w/o Health Insurance (2005)	14.9%	20	5
Community Hospitals Per 100,000 Population (2006)	2.6	15	3
Birth Rate Per 1,000 Pop (2006)	16.5	4	2
Teenage Birth Rate Per 1,000 (2006)	40.3	26	3
Births to Unmarried Women as a % of All Births (2006)	24.3%	49	6
Abortions Per 1,000 Live Births (2004) ¹	43	46	6
Deaths (2005)	10,554	40	5
Cancer Deaths (2007)	2,370	41	5
Heart Disease Deaths (2004)	2,450	43	5
Suicide Deaths (2004)	236	38	5
AIDS Deaths (2004)	3	48	6
Percent of Adults Overweight (2006)	59.7	37	4

¹ No data reported by WY

	VALUE	US	NW*
HEALTH (cont.)			
% of Children (19-35 months) Fully Immunized (2006)	68.8%	45	4
SOCIAL WELFARE			
% of Population in Poverty (2006)	9.8%	38	6
Per Cap Soc. Sec. Payment (2005)	\$1,664	38	5
% Population in Medicare (2006)	14.0%	36	4
% Pop. Receiving Public Aid (2005)	1.8%	48	5
Recipients of TANF Payments (2007)	2,357	49	6
% Change in TANF Recipients (2005-2006)	(20.2%)	42	6
% Pop. Receiving Food Stamps (2007)	5.8%	41	3
TRANSPORTATION			
Per Cap Fed Highway Fund (2008)	\$176	8	3
% Federally Funded Road & Street Miles (2005)	23.2	31	3
Pub Road & Street Mileage (2005)	47,129	35	4
Highway Fatalities Per 100 Million Vehicle Miles (2005)	1.85	13	4
Alcohol Related Fatalities as a % of all Highway Fatalities (2005)	32	40	5
Safety Belt Usage Rate (2006)	80%	24	4
Vehicle Registrations (2005)	1,374,056	37	4
DEFENSE			
Per Capita US Defense Dept. Expenditures (2006)	\$510	45	6
US Def. Dept. Personnel (2006)	12,659	42	5
Active Duty Military Personnel (2006)	4,042	32	4
Number of Veterans in Idaho (2007)	130,777	40	5

Source: State Rankings 2008, CQ Press (Morgan)

* NW Rank: Idaho's rank relative to its six contiguous neighboring states: Montana, Nevada, Oregon, Utah, Washington, and Wyoming.

Values Are Ranked From High To Low (Highest = 1)

Notes:

